



File: T&F18/0300
A902128

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26 September 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 Internal Review – Land Tax estimates

I refer to your internal review application under the *Freedom of Information Act 1991* (FOI Act), received by the Department of Treasury and Finance (DTF) on 23 August 2018.

Your application specifically requested:

'Any document containing estimates for Land Tax receipts by months, year to date and full year projection for the period between 1 December 2017 and 30 May 2018 held by the Department of Treasury and Finance (DTF).'

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.

A total of 11 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in part to 9 documents, copies of which are enclosed, and
- I refuse you access to 2 documents.

Documents released in part

Documents 1 – 9

Sections of the documents not relevant to your application have been removed.

Documents refused in full

Documents 10 – 11

These documents consist of extracts from documents which were submitted to Cabinet and are 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);

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&F18/0298 - STEPHEN MULLIGHAN MP - "Any document containing estimates for Land Tax receipts by months, year to date and full year projection for the period between 1 December 2017 and 30 May 2018 held by the Department of treasury and Finance (DTF)."

Doc. No.	Date	Description of Document	# of pages	Determination	Exemption Clause	Reason
1	Jun-17	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
2	Nov-17	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
3	Dec-17	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
4	Jan-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
5	Feb-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
6	Mar-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
7	Apr-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
8	Apr-Mar-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
9	15/03/2018	Table of Mirror Tax estimates.	1	Released in part		Out of scope
10	NA	2017-18 OUTPUT - 2017-18 Estimated Land Tax Cash Flows	1	Refused in full	1(1)(c) - Copy, part or extract of document prepared for Cabinet or Cabinet committee	
11	NA	Current Forward Estimates - 2017-18 Land Tax Estimates (Accrual and Cash Basis)	1	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 June 2017 (excludes Emergency Services Levy)	14/15 (pre R2)			15/16		16/17		17/18	
	2013/14 FY0	2014/15 FY Budget	2014/15 FY Est	2015/16 FY Budget	2015/16 FY0	2016/17 FY Budget	2016/17 Actuals	2017/18 FY Budget	2017/18 Est

Out of Scope

Taxation Revenue Collections

Out of Scope

Land Tax	577,244,037	577,200,000	580,707,662	595,700,000	373,193,235	595,700,000	774,305,535	599,200,000	608,161,729
Land Tax (Refunds)	5,631,882	-	3,507,662	-	1,188,685	-	4,985,857	-	3,916,751
Land Tax (Mirror Tax)	1,380,509	1,400,000	1,373,294	1,400,000	1,408,870	1,400,000	1,247,098	1,500,000	1,510,054

Out of Scope

Exgratia - Land Tax

Out of Scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending November 2017

(excludes Emergency Services Levy & RISTEC)

	2016/17	2017/18	2017/18	2017/18
	FY Est	FY Budget	YTD Actuals	FY Est
Out of Scope				
Taxation Revenue Collections				
Out of Scope				
Land Tax	773,852,024	599,200,000	247,212,480	602,735,034
Land Tax (Refunds)	4,532,346	-	1,472,931	3,535,034
Land Tax (Mirror Tax)	1,247,088	1,500,000	1,510,054	1,510,054
Out of Scope				
Exgratia - Land Tax	391,987	100,000	243,520	399,827
Out of Scope				

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending December 2017

(excludes Emergency Services Levy & RISTEC)

	2016/17	2017/18	2017/18	2017/18
	FY Est	FY Budget	YTD Actuals	FY Est
Out of Scope				
Taxation Revenue Collections				
Out of Scope				
Land Tax	773,852,024	599,200,000	278,094,742	601,881,734
Land Tax (Refunds)	4,532,346	-	1,340,867	2,681,734
Land Tax (Mirror Tax)	1,247,098	1,500,000	1,510,054	1,510,054
Out of Scope				
Exgratia - Land Tax	391,987	100,000	375,584	399,627
Out of Scope				

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending January 2018

(excludes Emergency Services Levy & RISTEC)

	2016/17	2017/18	2017/18	2017/18
	FY Est	FY Budget	YTD Actuals	FY Est
Out of Scope				
Taxation Revenue Collections				
Out of Scope				
Land Tax	773,852,024	599,200,000	342,465,252	601,376,177
Land Tax (Refunds)	4,532,346	-	1,269,437	2,176,177
Land Tax (Mirror Tax)	1,247,098	1,500,000	1,510,054	1,510,054
Out of Scope				
Exgratia - Land Tax	391,987	100,000	447,014	399,827
Out of Scope				

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending February 2018

(excludes Emergency Services Levy & RISTEC)

	2016/17	2017/18	2017/18	2017/18
	FY Est	FY Budget	YTD Actuals	FY Est
Out of Scope				
Taxation Revenue Collections				
Out of Scope				
Land Tax	773,852,024	596,100,000	403,479,451	599,322,888
Land Tax (Refunds)	4,532,346	-	2,148,592	3,222,888
Land Tax (Mirror Tax)	1,247,098	1,300,000	1,510,054	1,510,054
Out of Scope				
Exgratia - Land Tax	391,987	100,000	558,687	399,827
Out of Scope				

REVENUES - COST OF TAX & GRANT ADMINISTRATION

For Period Ending March 2018

(excludes Emergency Services Levy)

	2016/17	2017/18	2017/18	2017/18
	FY Est	FY Budget	YTD Actuals	FY Est
Out of Scope				
Taxation Revenue Collections				
Out of Scope				
Land Tax	773,852,024	596,100,000	426,491,376	600,145,124
Land Tax (Refunds)	4,532,346	-	3,033,843	4,045,124
Land Tax (Mirror Tax)	1,247,098	1,300,000	1,510,054	1,510,054
Out of Scope				
Exgratia - Land Tax	391,987	100,000	603,298	399,827
Out of Scope				

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending April 2018

(excludes Emergency Services Levy)

2016/17	2017/18	2017/18	2017/18
FY Est	FY Budget	YTD Actuals	FY Est

Out of Scope

Taxation Revenue Collections

Out of Scope

Land Tax	773,852,024	596,100,000	437,993,704	600,226,044
Land Tax (Refunds)	4,532,346	-	3,438,370	4,126,044
Land Tax (Mirror Tax)	1,247,098	1,300,000	1,510,054	1,510,054

Out of Scope

Exgratia - Land Tax

391,987	100,000	680,634	399,827
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Out of Scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending March 2018

(excludes Emergency Services Levy)

2016/17	2017/18	2017/18	2017/18
FY Est	FY Budget	YTD Actuals	FY Est

Out of Scope

Taxation Revenue Collections

Out of Scope

Land Tax	773,852,024	596,100,000	425,491,376	600,145,124
Land Tax (Refunds)	4,532,346	-	3,033,843	4,045,124
Land Tax (Mirror Tax)	1,247,098	1,300,000	1,510,054	1,510,054

Out of Scope

Exgratia - Land Tax

391,987	100,000	603,298	399,827
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Out of Scope

	2017-18	
Mirror tax estimates	\$000	
	Out of Scope	Out of Scope
Land tax	1,300	