

File: T&F18/0300 A902128

26 September 2018

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

Sent via email: <a href="mailto:lee@parliament.sa.gov.au">lee@parliament.sa.gov.au</a>

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

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: <a href="http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars">http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars</a> 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

D. Ayell

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. 1         Date Description of Document         # of Date         Determination         Exemption Clause         Reason           1         Jun-17         RevenueSA Report titled TevenueSA - Cost of Tax & Tax Released in part         1         Released in part         0ut of scope           2         Nov-17         RevenueSA Report titled RevenueSA - Cost of Tax & Tax Released in part         1         Released in part         0ut of scope           4         Jan-18         RevenueSA Report titled RevenueSA - Cost of Tax & Tax Released in part         1         Released in part         0ut of scope           5         Feb-18         RevenueSA Report titled RevenueSA - Cost of Tax & Tax Released in part         1         Released in part         0ut of scope           6         Mar-18         RevenueSA Report titled RevenueSA - Cost of Tax & Tax RevenueSA - Cost of Tax & Tax Released in part         1         Released in part         0ut of scope           7         Apr-Mar-18         RevenueSA Report titled RevenueSA - Cost of Tax & Tax RevenueSA - Cost of							
Jun-17       RevenueSA Report titled RevenueSA - Cost of Tax & Grant Administration.       1       Released in part RevenueSA Report titled RevenueSA - Cost of Tax & Tax Administration.       1       Released in part Grant Administration.       1       Released in part Released in part Grant Administration.       1       Released in part Released in part Grant Administration.       1       Released in part Released in part Grant Administration.       1       Released in part Grant Administration.       1       Released in part Released in part Grant Administration.       1       Released in part Released in part Grant Administration.       1       Released in part Released in part Grant Administration.       1       Released in part Grant Administration.       1       Released in part Released in part Grant Administration.       1       Released in part Grant Administration.       1       Released in part Released in part Tax Grant Administration.       1       Released in part Tax Grant Administration.       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1 <td>Doc. No.</td> <td>Date</td> <td>Description of Document</td> <td># of pages</td> <td>Determination</td> <td>Exemption Clause</td> <td>Reason</td>	Doc. No.	Date	Description of Document	# of pages	Determination	Exemption Clause	Reason
Nov-17       RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration.       1       Released in part Grant Administration.       1       1       Released in part Grant Or Copy, part or extract of Cabinet or Edinate or Cabinet or Edinate or Cabinet or	-	Jun-17	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	_	Released in part		Out of scope
Dec-17       RevenueSA Report titled 'RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part Released in part RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in part Released in part RevenueSA Report titled 'RevenueSA - Cost of Tax & Jan-18       1       Released in part Released in Released in Released in Refused in full Released in Releas	7	Nov-17	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
Jan-18       RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration.'       1       Released in part RevenueSA Report titled 'RevenueSA - Cost of Tax & Table of Mirror Tax estimates.       1       Released in part Released in part RevenueSA - Cost of Tax & Table of Mirror Tax estimated Land Tax Cash       1       Released in part Released in part RevenueSA - Cost of Tax & Table of Mirror Tax estimates.       1       Released in part RevenueSA - Cost of Tax & Table of Mirror Tax estimates.       1       Released in part Released in part Administration.'       1       Released in part Released in part Administration.'       1       Released in part Released in part Administration.'       1 </td <td>က</td> <td>Dec-17</td> <td>RevenueSA Report titled 'RevenueSA - Cost of Tax &amp; Grant Administration'.</td> <td>1</td> <td>Released in part</td> <td></td> <td>Out of scope</td>	က	Dec-17	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
Feb-18RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.1Released in part Grant Administration'.1Released in part Grant Administration'.Apr-18RevenueSA Report titled 'RevenueSA - Cost of Tax & Apr-Mar-181Released in part Grant Administration'.1Released in part Grant Administration'.Apr-Mar-18RevenueSA Report titled 'RevenueSA - Cost of Tax & Apr-Mar-181Released in part Grant Administration'.1Released in part Grant Administration'.15/03/2018Table of Mirror Tax estimates.1Released in part Grant Administration'.1Released in part Grant Administration'.NAFlows1Refused in full Gocument prepared for Cabinet or Cabine	4	Jan-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
Mar-18       RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.       1       Released in part Grant Administration'.       1       1       Refused in full Grant Administration'.       1	2	Feb-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
Apr-18RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.1Released in part Grant Administration'.1Released in part Grant Administration'.15/03/2018Table of Mirror Tax estimates.1Released in part Grant Administration'.115/03/2018Table of Mirror Tax estimates.1Released in part Grant Administration'.NA2017-18 OUTPUT - 2017-18 Estimated Land Tax Cash Flows1Refused in full Gocument prepared for Cabinet or Estimates - 2017-18 Land TaxNACurrent Forward Estimates - 2017-18 Land Tax Estimates (Accrual and Cash Basis)1Refused in full Gocument prepared for Cabinet or Estimates (Accrual and Cash Basis)	9	Mar-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
Apr-Mar-18 Grant Administration'.  15/03/2018 Table of Mirror Tax estimated Land Tax Cash NA Flows  Current Forward Estimates - 2017-18 Land Tax NA Estimates (Accrual and Cash Basis)  Released in part 17/03/2018 (1/1)(c) - Copy, part or extract of document prepared for Cabinet or Cabinet committee  Cabinet committee  1 Released in part 17/10(c) - Copy, part or extract of document prepared for Cabinet or Cabinet or Cabinet or Cabinet or Cabinet or Cabinet committee	7	Apr-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	1	Released in part		Out of scope
15/03/2018 Table of Mirror Tax estimates.  1 Refused in part  2017-18 OUTPUT - 2017-18 Estimated Land Tax Cash  Flows  Current Forward Estimates - 2017-18 Land Tax  NA  Estimates (Accrual and Cash Basis)  1 Released in part  1 (1)(c) - Copy, part or extract of document prepared for Cabinet or Estimates (Accrual and Cash Basis)  1 Released in full document prepared for Cabinet or Cabinet committee	∞	Apr-Mar-18	RevenueSA Report titled 'RevenueSA - Cost of Tax & Grant Administration'.	_	Released in part		Out of scope
NA Flows  Current Forward Estimates - 2017-18 Land Tax Cash  Current Forward Estimates - 2017-18 Land Tax  Estimates (Accrual and Cash Basis)  1 Refused in full	6	15/03/2018	Table of Mirror Tax estimates.	1	Released in part		Out of scope
NA Estimates (Accrual and Cash Basis) 1 Refused in full	10	YA V	I8 OUTPUT - 2017-18 Estimated Land Tax	~	Refused in full	1(1)(c) - Copy, part or extract of document prepared for Cabinet or Cabinet committee	
	- 5	₹ Z	Current Forward Estimates - 2017-18 Land Tax Estimates (Accrual and Cash Basis)	~	Refused in full	1(1)(c) - Copy, part or extract of document prepared for Cabinet or Cabinet committee	

REVENUESA - COST OF TAX & C	GRANT ADMINISTRATI	ON	44(45 ( 52)		15/	(e	16/1	7	17/10	R
For Period Ending June 2017		2013/14 FYO	14/15 (pre R2) 2014/15 FY Budget	2014/15 FY Est	2015/16 FY Budget	2015/16 FYO	2016/17 FY Budget	2016/17 Actuals	2017/18 FY Budget	2017/18 Est
(excludes Emergency Services Levy)		I FIO I	F1 Budget	FT ESL 1	1 1 Budget 1	110 1	1 1 Bauget 1	Actuals	,	
	0.1.60									
	Out of Scope									
Taxation Revenue Collections							1			
Taxation revenue conscions					× 11			•		
	Out of Scope									
1.7		1 577 244 0271	E77 200 000 I	E90 707 CC3	595,700,000	272 402 225	595,700,000	774 305 535	599,200,000	608,161,729
Land Tax Land Tax (Refunds) Land Tax (Mirror Tax)		577,244,037 5,631,882 1,380,509	577,200,000 - 1,400,000	580,707,662 3,507,662 1,373,294	1,400,000	373,193,235 1,188,685 1,408,870	1,400,000	774,305,535 4,985,857 1,247,098	1,500,000	3,916,751 1,510,054
Land Tax (millor Tax)		1,300,000	1,400,000	Horoteon	1,100,000	1,122,272	.,,			
_	Out of Scope									
Exgratia - Land Tax					100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tex					100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tex					100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tex	,				100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax		,			100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tex					100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax					100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax			,		100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tex					100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax	Out of Scope				100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax	Out of Scope				100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax	Out of Scope				100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax	Out of Scope				100,000	384,301	100,000	870,590	100,000	1,016,046
Exgratia - Land Tax	Out of Scope						100,000	870,590	100,000	1,016,046
Exgratia - Land Tax	Out of Scope						100,000		100,000	1,016,046
Exgratia - Land Tax	Out of Scope								100,000	1,016,046
Exgratia - Land Tax	Out of Scope								100,000	1,016,046
Exgratia - Land Tax	Out of Scope								100,000	1,016,046
Exgratia - Land Tax	Out of Scope								100,000	1,016,046
Exgratia - Land Tax	Out of Scope								100,000	1,016,046

REVENUESA - COST OF TAX & GRANT AI	DMINISTRATION	ON OCCUPATION	्र कार्यम् ।	2017/18	2017/18
For Period Ending November 2017 (excludes Emergency Services Levy & RISTEC)		2016/17 FY Est	2017/18 FY Budget	YTD Actuals	FY Est
CANTIGOR EMANGEMENT STATES TO STATE OF THE STATES OF THE S					
	ut of Onema				
	ut of Scope				
Taxation Revenue Collections					
) · (c)	Out of Scope				
	out of Goope				
				9	
Land Tax	_	773,852,024	599,200,000	247,212,480	602,735,034
Land Tax (Refunds) Land Tax (Mirror Tax)		4,532,346 1,247,098	1,500,000	1,472,931 1,510,054	3,535,034 1,510,054
Laist Tax (Will'of Tax)	1	1,2.1,2.2,2			
*,					
	Out of Scope				
	Cat of Soope				
Exgratia - Land Tex		391,987	100,000	243,520	399,827
LAGINIA - LAIM TOA					•
9					
9					
	ut of Scope				
	51 00000				
	B.				
* * * * * * * * * * * * * * * * * * *					

REVENUESA - COST OF TAX & GRANT	ADMINISTRATI	ON 2016/17	2017/18	2017/18	2017/18
For Period Ending December 2017 (excludes Emergency Services Levy & RISTEC)	1	FY Est	FY Budget	YTD Actuals	FY Est
, and the same of					*
		1			
	Out of Scope				
Taxation Revenue Collections	_		ì		
Taxation Revenue oblications					
	Out of Scope				
Land Tana		773,852,024	599,200,000	278,094,742	601,881,734
Land Tax 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				
	Out of Scope				
			715 444	07E E0 1	399,827
Exgratia - Land Tax		391,987	100,000	375,584	399,021
Exgratla - Land Tax		391,987	100,000	375,584	399,027
Exgratla - Land Tax		391,987	100,000	3/5,584	399,027
Exgratla - Land Tax		391,987	100,000	3/5,584]	399,021
Exgratia - Land Tax		391,987	100,000	375,584	355,021
Exgratia - Land Tax		391,987	100,000	375,584	355,021
Exgratia - Land Tax		391,987	100,000	375,584	399,021
Exgratia - Land Tax		391,987	100,000	375,584	399,027
Exgratia - Land Tax		391,987	100,000	375,584	333,021
Exgratia - Land Tax		391,987	100,000	375,584	333,021
Exgratia - Land Tax		391,987	100,000	375,584	333,021
Exgratia - Land Tax	,	391,987	100,000	375,584	333,021
Exgratia - Land Tax	,	391,987	100,000	375,584	333,021
Exgratia - Land Tax	,	391,987	100,000	375,584	339,021
Exgratia - Land Tax		391,987	100,000	375,584	333,021
Exgratia - Land Tax		391,987	100,000	375,584	333,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,584	333,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,584	333,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,584	333,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,584	333,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,584	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,584	333,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,584	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021
Exgratia - Land Tax	Out of Scope	391,987	100,000	375,384	339,021

· Salahar

REVENUESA - COST OF TAX & G	GRANT ADMINISTRATI	ON			000000000000000000000000000000000000000
For Period Ending January 2018		2016/17 FY Est	2017/18 FY Budget	2017/18 YTD Actuals	2017/18 FY Est
(excludes Emergency Services Levy &	RISTEC)	FIESL	r i budget	11b Actuals	1 1 1.01
100					
	Out of Scope				
Taxation Revenue Collections					
	Out of Scope				
					221 222 127
Land Tax		773,852,024 4,532,346	599,200,000	342,485,252 1,269,437	601,376,177 2,176,177
Land Tax (Refunds) Land Tax (Mirror Tax)		1,247,098	1,500,000	1,510,054	1,510,054
FAIRA TOY HAIRLION LOVA		-1			
	0.1.60				
	Out of Scope				
3 "					
Exgratia - Land Tax		391,987	100,000	447,014	399,827
PE					
1					
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				

The same

For Period Ending February 2018		2016/17	2017/18 FY Budget	2017/18 YTD Actuals	2017/18 FY Est
fexcludes Emergency Services Levy & RISTEC) tof Scope		FY Est	t i prinder	t in Werdais	1 1 101,
. or scope					
	÷				
Taxation Revenue Collections					
I dyanoli Wasaina oolianiona					
	Out of Scope				
		770 050 001	ene 400 0001	403 4 <del>7</del> 0 4841	500 277 RI
Land Tax		773,852,024 4.532,346	596,100,000	403,479,451 2,148,592	599,322,88 3,222,88 1,510,08
and Tax (Refunds) and Tax (Mirror Tax)		4,532,346 1,247,098	1,300,000	1,510,054	1,510,08
		19.1			
	Out of Scope				
Lean Land Tox	Г	391,987	100,000	558,687	399,82
xgratia - Land Tax		991,901	100,000	0001001	-3-132
ı	Out of Scene				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				
	Out of Scope				

For Period Ending March 2018	ANT ADMINISTRATI	2016/17	2017/18 EV Budget	2017/18 YTD Actuals	2017/18 FY Est
(excludes Emergency Services Levy)		FY Est	FY Budget	110 Actuals	FIESU
	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) Land Tax (Mirror Tax)		4,532,346 1,247,098	-	3,033,843 1,510,054	4,045,124 1,510,054
Land Tax (Mirror Tax)		1,247,098	1,300,000	1,510,034	1,0 (0,004
	Out of Scope				
Exgralla - Land Tax		391,987	100,000	603,298	399,827
•			•		
0)					
	Out of Scope				

For Period Ending April 2018		2016/17	2017/18	2017/18	2017/18
(excludes Emergency Services Levy)		FYEst	FY Budget	YTD Actuals	FY Est
	0.1.10				
	Out of Scope				
Taxation Revenue Collections					
	Out of Coops				
	Out of Scope				
and Tax		773,852,024	596,100,000	437,993,704	600,226,04
and Tax (Refunds) and Tax (Mirror Tax)		773,852,024 4,532,346 1,247,098		3,438,370	4,126,04 1,510,05
and Tax (Mirror Tax)		1,247,098	1,300,000	1,510,054	1,510,05
	Out of Scope	!			
	Out of Scope	Į			
		201.007	400 000	C00 C24	399,82
Exgratia - Land Tax		391,987	100,000	680,634	399,02
	Out of Scope				
		•			
	v. <del>*</del> .				

REVENUESA - COST OF TAX & GRA	NT ADMINISTRATI	ON			
For Period Ending March 2018		2016/17	2017/18	2017/18	2017/18
(excludes Emergency Services Levy)		FY Est	FY Budget	YTD Actuals	FY Est
	Out of Scope				
	Out of Scope				
Taxation Revenue Collections					
	0.1.0				
	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
	II				
	Out of Scope				
Exgratia - Land Tax		391,987	100,000	603,298	399,827
		(*)			
	Out of Scope				

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