



**Government
of South Australia**

TRS18D2493

Hon Stephen Mullighan MP
Member for Lee
Unit 1, 62 Semaphore Road
SEMAPHORE SA 5019

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

lee@parliament.sa.gov.au


Dear Mr Mullighan

APPLICATION UNDER THE *FREEDOM OF INFORMATION ACT 1991*

I refer to your application made under the *Freedom of Information Act 1991* (FOI Act), dated 3 December, 2018.

Your application seeks access to:

"All correspondence and emails from the South Australian National Football League to the Treasurer, the Hon Rob Lucas MLC and the Treasurer's Office, between 19 March and 30 November 2018."

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

I grant you access to 2 documents; copies enclosed.
I refuse you access in part to 2 documents.

Documents refused in part

Documents 1 and 3 are both letters written to my office from the SANFL Chief Executive Officer and relates to the club's payroll tax.

Clause 12(1) of Schedule 1 to the FOI Act states that a document is exempt from release if 'it contains matter the disclosure of which would constitute an offence against an Act'. This document contains information obtained in relation to the administration or enforcement of the *Taxation Administration Act 1996* (the TAA), the release of which would be an offence in accordance with Part 9, Division 3, Clause 77 of the TAA.

I have therefore determined these documents are partially exempt pursuant to clause 12(1).

Exemptions

Clause 12 – Secrecy Provisions

(1) A document is an exempt document if it contains matter the disclosure of which would constitute an offence against an Act.

Clause 77 of the TAA – Prohibition of certain disclosures by tax officers

A person who is or has been a tax officer must not disclose any information obtained under or in relation to the administration or enforcement of a taxation law, except as permitted by this Part.

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*.

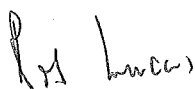
In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars>. Please 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 9769.

Yours sincerely



Hon Rob Lucas MLC
Principal Officer

15 January 2019

Schedule of Documents

TRS18D2493

Doc. No.	Date	Description of Document	# of pages	Determination Recommendation	Exemption Clause	Reason
1	27/08/2018	Letter from Chief Executive Officer, SANFL re: payroll tax	5	Released in part	12(1) - Disclosure would constitute an offence against an Act	
2	7/09/2018	Email to the Treasurer re: invitation to SANFL Macca's League Finals Series	3	Released in full		
3	18/04/2018	Letter from Chief Executive Officer, SANFL re: payroll tax	7	Released in part	12(1) - Disclosure would constitute an offence against an Act	
4	6/04/2018	Email from Executive Assistant to the Chief Executive Officer, SANFL seeking meeting to discuss SANFL Club payroll tax	1	Released in full		



We love footy

27 August 2018

The Honourable Rob Lucas MP
Treasurer
Department of Treasury and Finance
200 Victoria Square
ADELAIDE SA 5000

South Australian
National Football League Inc.
ABN 59 518 757 737

Office
Level 2, Riverbank Stand,
Adelaide Oval, War Memorial Drive,
North Adelaide SA 5006

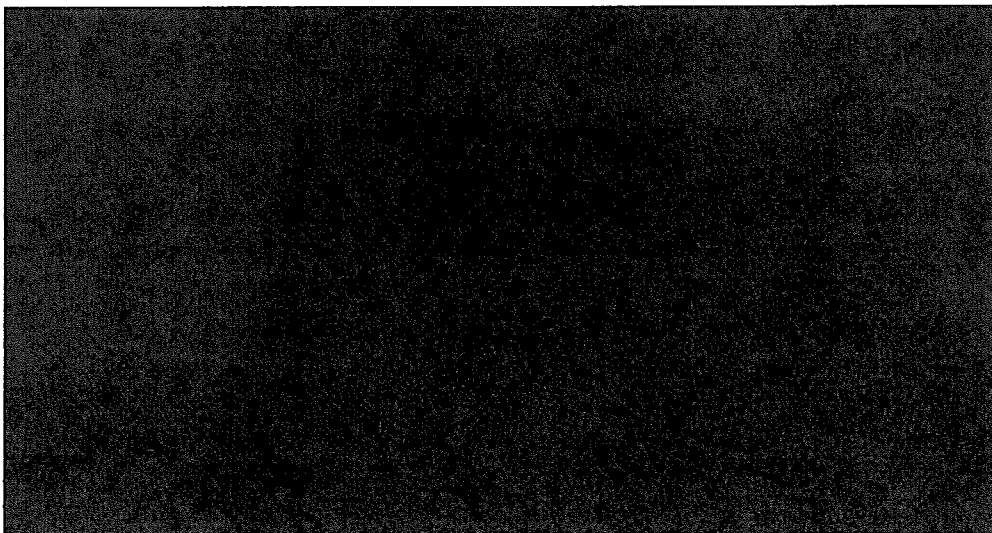
Postal Address
PO Box 606 Tynte Street,
North Adelaide SA 5006
T 08 8424 2200
W sanfl.com.au



Dear Treasurer

South Australian National Football League Inc (SANFL) – payroll tax

As a follow up to our meeting on 18 July 2018 and the attached letter, I am seeking to confirm your response in relation to the proposed alternative solutions to the SANFL club's [REDACTED]. The solutions were to:



Please let us know if you have any queries or require any further information. I would again be comfortable meeting in person if required.

Yours Sincerely
SOUTH AUSTRALIAN NATIONAL FOOTBALL LEAGUE


Jake Parkinson
CHIEF EXECUTIVE OFFICER



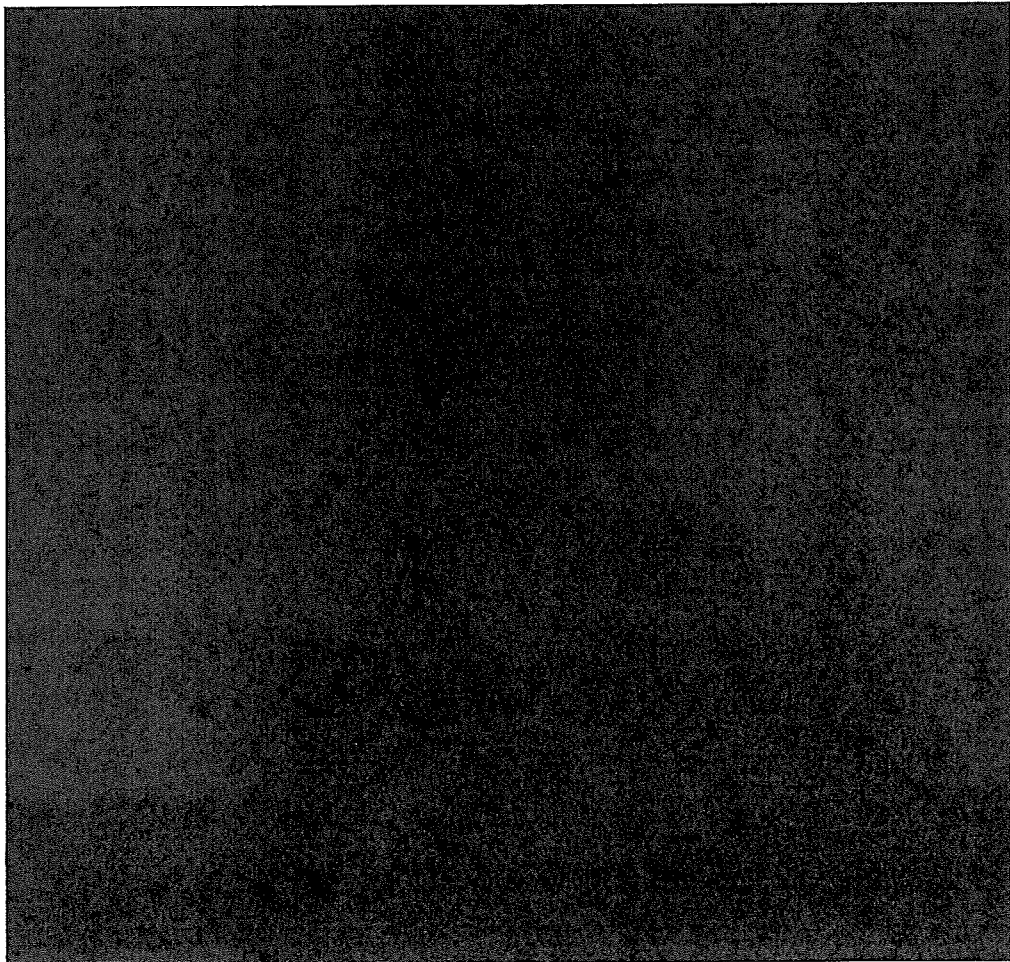
We love footy.

18 July 2018

The Honourable Rob Lucas MP
Treasurer
Department of Treasury and Finance
200 Victoria Square
ADELAIDE SA 5000

Dear Treasurer

South Australian National Football League Inc (SANFL) – payroll tax



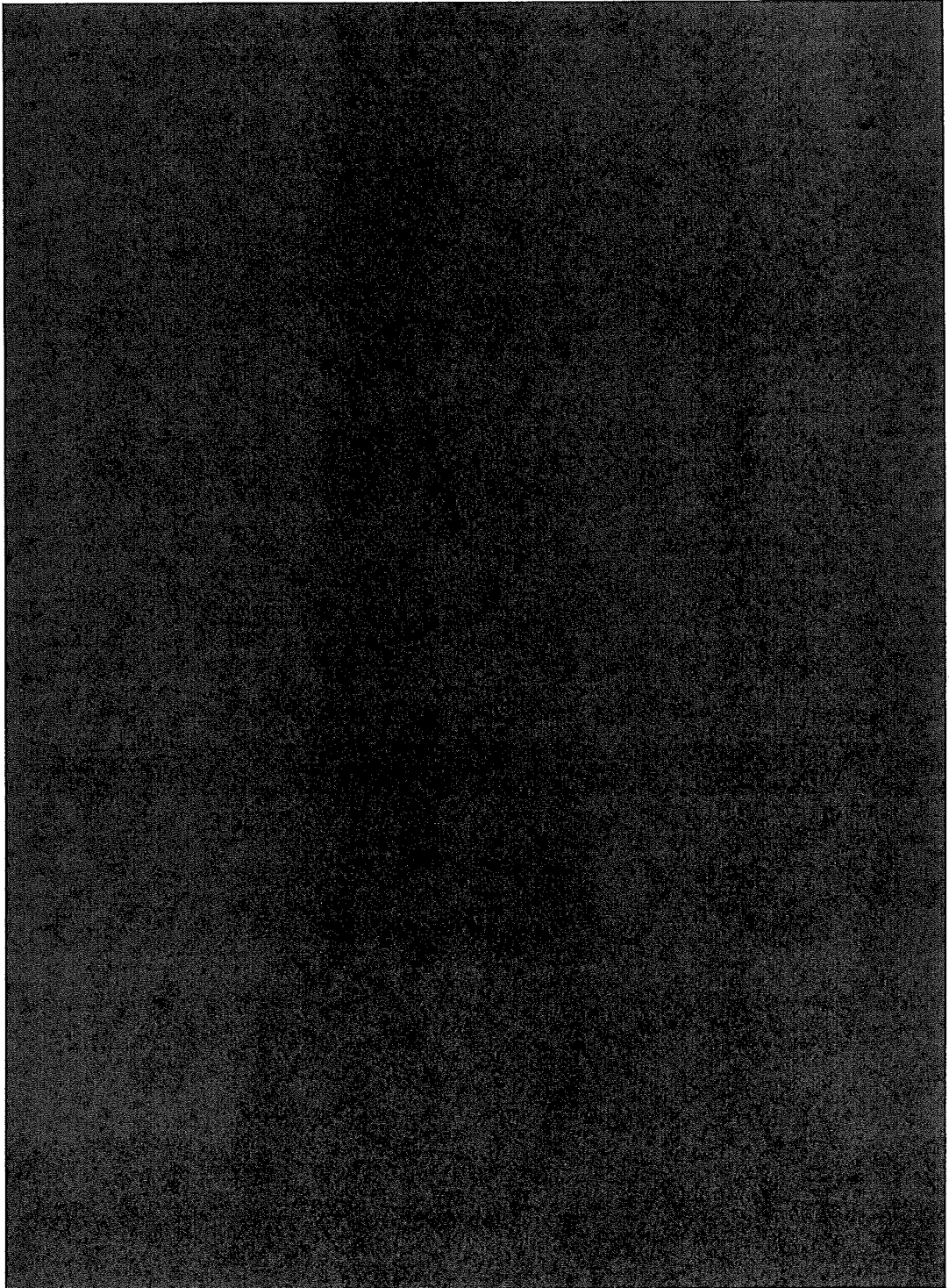
South Australian
National Football League Inc.
ABN 59 518 757 737

Office
Level 2, Riverbank Stand,
Adelaide Oval, War Memorial Drive,
North Adelaide SA 5006

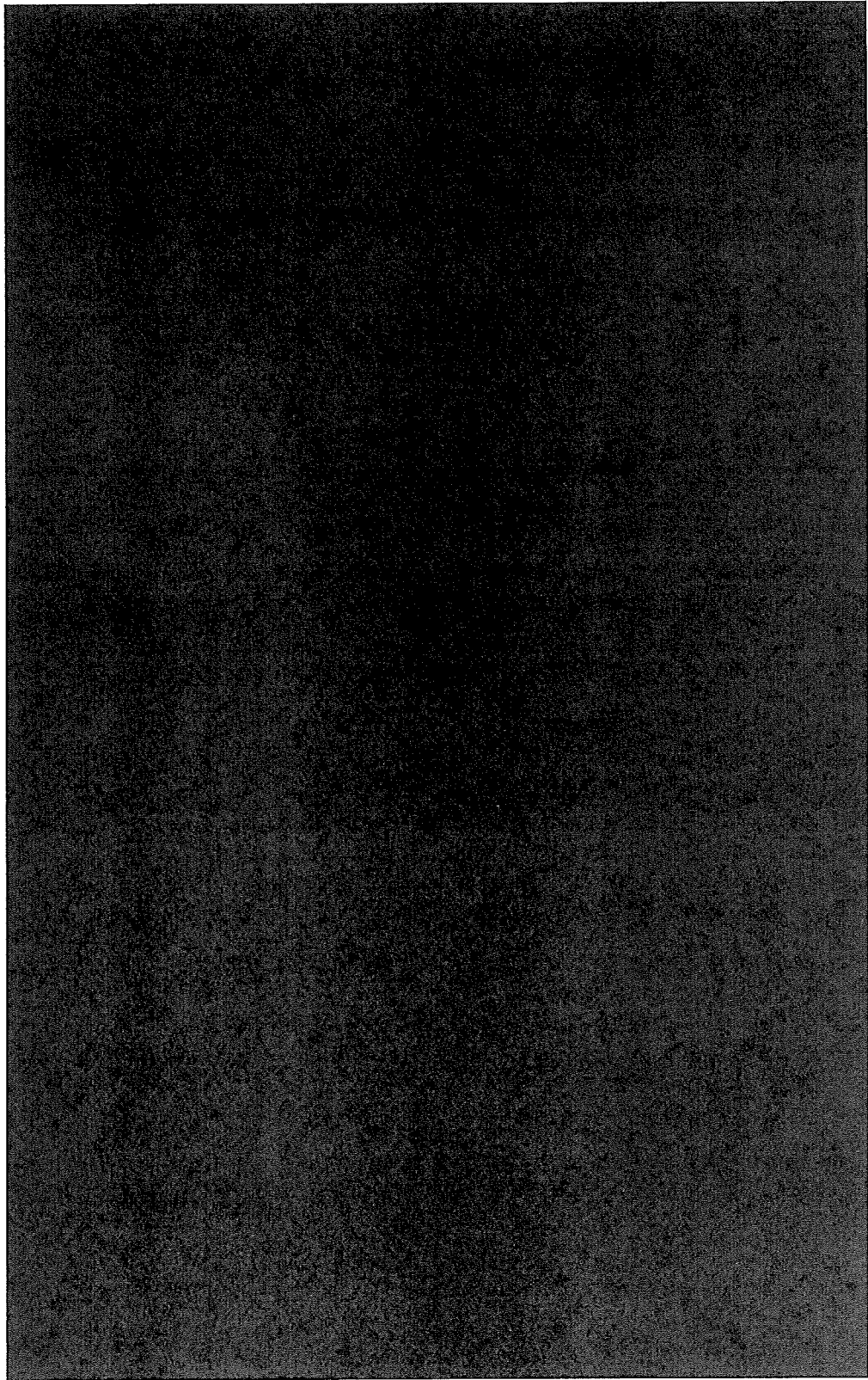
Postal Address
PO Box 606 Tynte Street,
North Adelaide SA 5006
T 08 8424 2200
W sanfl.com.au



MAJOR PARTNER



We have based these calculations on the current draft amendments to the *Payroll Tax Act 2009* (the Act) which propose to raise the exempt portion for small businesses.





Please let us know if you have any queries or require any further information.

Yours Sincerely
SOUTH AUSTRALIAN NATIONAL FOOTBALL LEAGUE

A handwritten signature in black ink, appearing to read 'JPab' with a stylized flourish at the end.

Jake Parkinson
CHIEF EXECUTIVE OFFICER



We Love Footy

18 April 2018

The Hon. Rob Lucas
Treasurer
Government of South Australia
Level 8
200 Victoria Square
ADELAIDE SA 5000

South Australian
National Football League Inc.
ABN 59 516 757 737

Office
Level 2, Riverbank Stand,
Adelaide Oval, War Memorial Drive,
North Adelaide SA 5006

Postal Address
PO Box 606 Tynte Street,
North Adelaide SA 5006
T 08 8424 2200
W sanfl.com.au



MAJOR PARTNER

Dear Treasurer

RE: Payroll Tax Grouping Provisions SANFL State League Clubs

Thank you for seeing me on Tuesday 24th April regarding the impact of Payroll Tax [REDACTED]
[REDACTED] on the eight member State League Clubs.

As some brief back ground information:

- Of the eight clubs, [REDACTED] tax year. This enabled the clubs to claim the [REDACTED] tax free threshold for each of the Football Club and Licenced venue (Footballers Club) entitles which provided a saving of approximately [REDACTED] p.a.
- [REDACTED] were subject to a payroll tax audit in [REDACTED]. The outcome of the audit was that the club must group its entitles and assessments were issued and back dated to the 2009 tax year. This was largely due to an assessment that each entity was being controlled by the same Board.

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

The purpose of our meeting is to seek [REDACTED] for each of the eight member clubs.

.../2


[REDACTED]

I note and welcome the Liberal Government proposal that from 1 January 2019 there will be an increase to the tax-free threshold from \$600,000 to \$1,500,000. [REDACTED]

[REDACTED] Full *ex gratia* payroll tax relief from 1 January 2019 would be a great benefit to the clubs and enable them to provide an immediate investment into community football programs.

I look forward to discussing this with you further on Tuesday.

Yours Sincerely
SOUTH AUSTRALIAN NATIONAL FOOTBALL LEAGUE

A handwritten signature in black ink, appearing to read 'JPab', with a long horizontal stroke extending to the right.

Jake Parkinson
CHIEF EXECUTIVE OFFICER

The Hon Tom Koutsantonis MP
Member for West Torrens

31 MAY 2016




Government
of South Australia

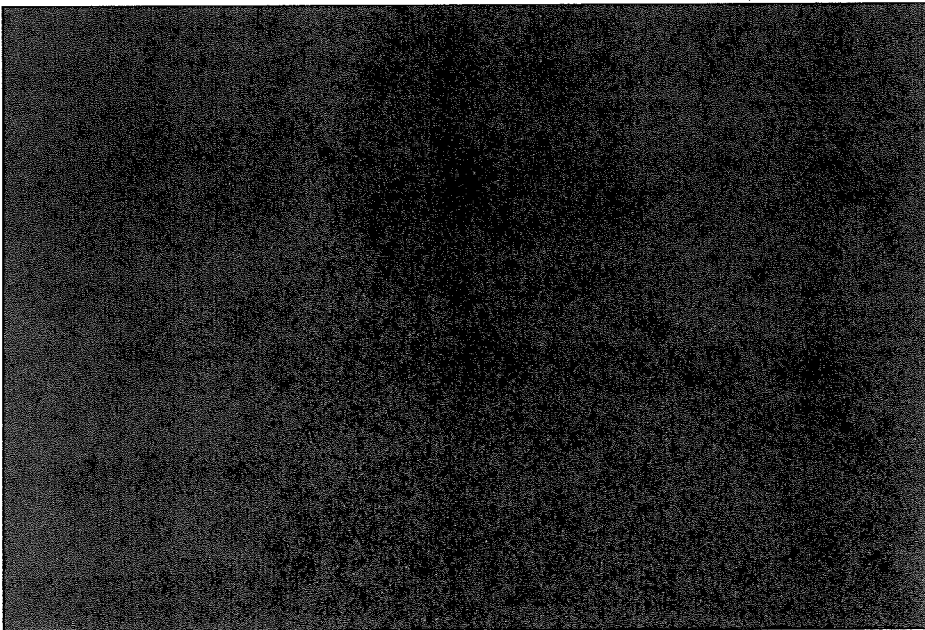
MFIN16D00025




Treasurer
Minister for Finance
Minister for State
Development
Minister for Mineral
Resources and Energy
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
Fax 08 8226 1896
minister.koutsantonis@sa.gov.au

Dear 

I write to you in relation to the 



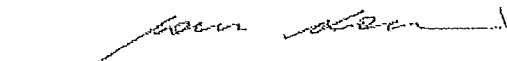
I will provide a further letter 



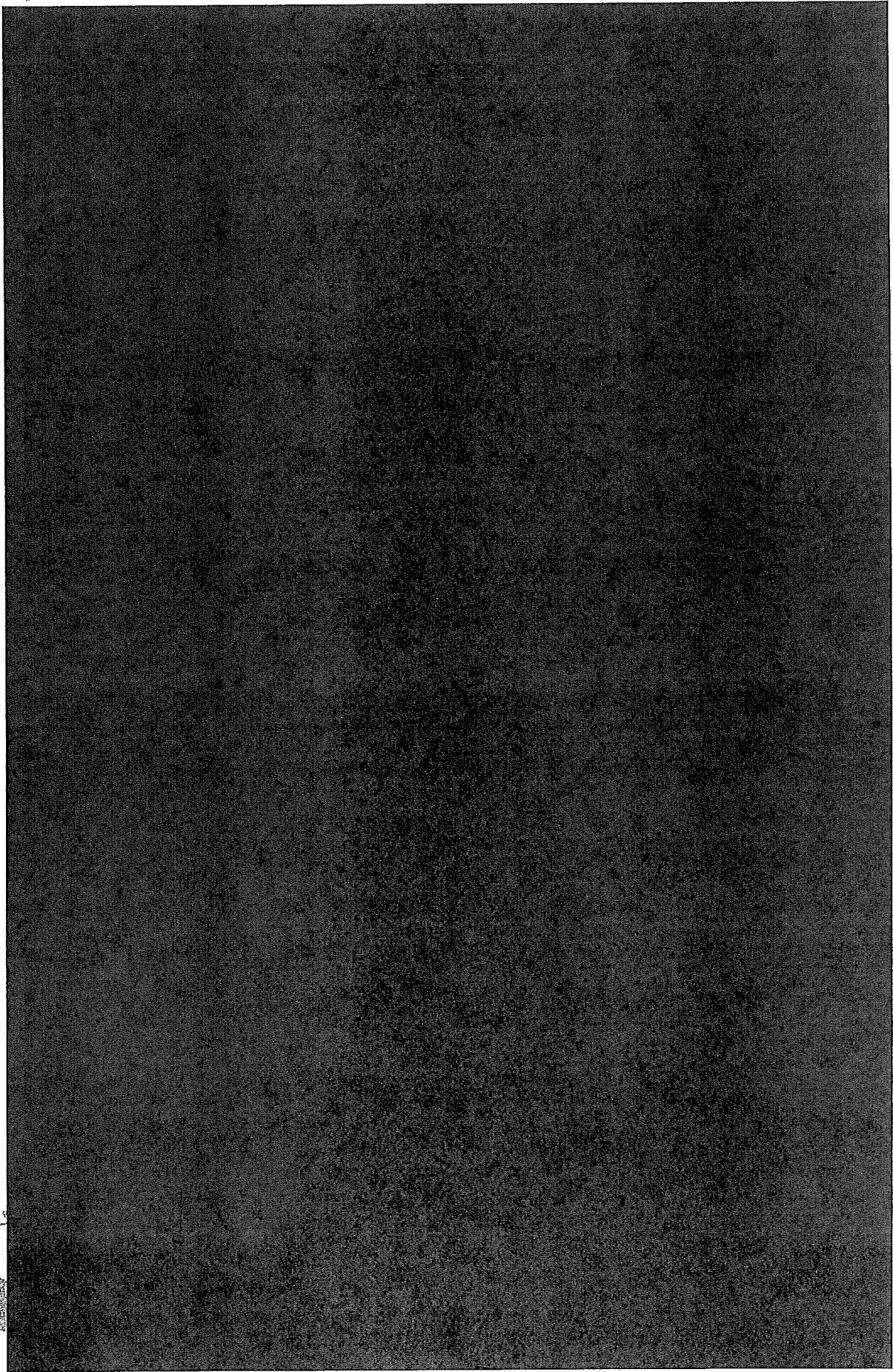


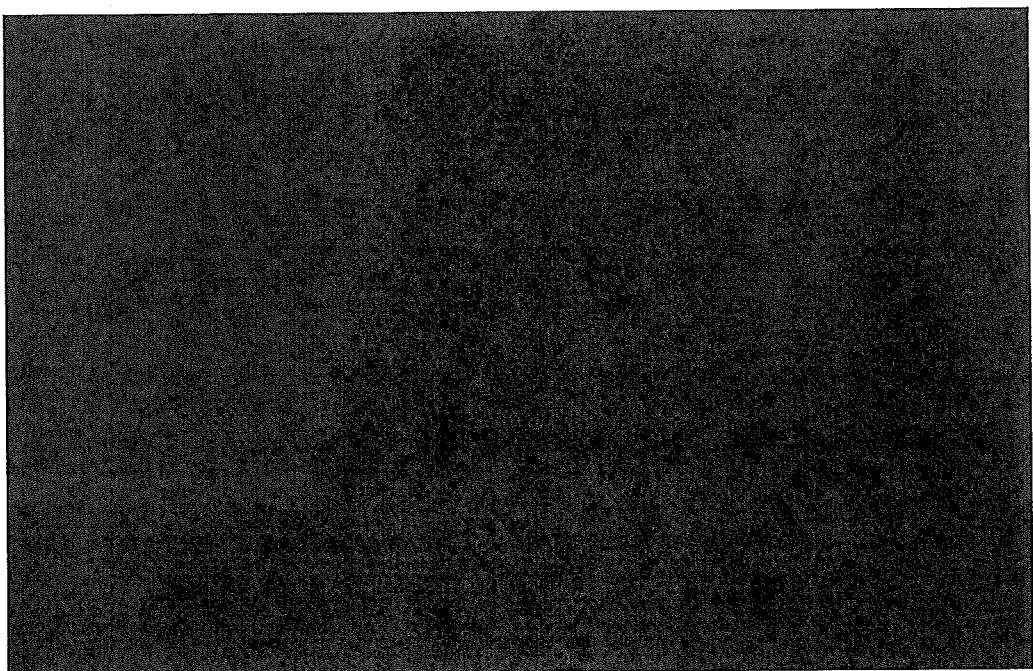
Should you wish to discuss the matter, please contact [REDACTED]
RevenueSA on (08) 8226 3683 or by email at [REDACTED]

Yours sincerely


Hon Tom Koutsantonis MP
Treasurer
Minister for Finance

25 May 2016





Thanking you in anticipation.

Yours faithfully,

A handwritten signature in black ink, consisting of a series of loops and a long, sweeping horizontal stroke that extends to the right.

Kris Grant
CHIEF EXECUTIVE

The Hon Tom Koutsantonis MP
Member for West Torrens



Government
of South Australia

MFIN16D00025

Treasurer
Minister for Finance
Minister for State
Development
Minister for Mineral
Resources and Energy
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
Fax 08 8226 1896
minister.koutsantonis@sa.gov.au

Dear [REDACTED]

I refer to the [REDACTED] which was equal to the additional payroll tax payable following the grouping of the wages of the club's football and commercial operations for the periods [REDACTED].

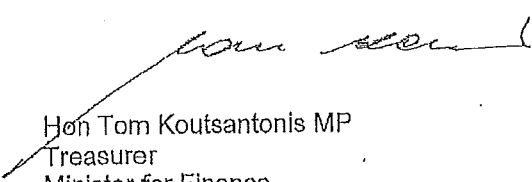
I am pleased to now advise that I have approved further [REDACTED] for the club, equal to the additional payroll tax payable following the grouping of the wages of the club's football and commercial operations for the [REDACTED] periods.

It should be noted that my decision is based on the unique circumstances of this case and thus should not be viewed as the basis for the provision of relief in the future.

A RevenueSA officer will contact you shortly to facilitate the [REDACTED].

I trust that the further relief provided will be of assistance to [REDACTED].

Yours sincerely


Hon Tom Koutsantonis MP
Treasurer
Minister for Finance

29 June 2017



DTF:Treasurer

From: DTF:Treasurer
Sent: Friday, 7 September 2018 5:11 PM
To: Colegate, Rachael (DTF)
Subject: FW: INVITATION | SANFL MACCA'S LEAGUE FINALS SERIES Week 2 | Sunday 9 September

From: match day [mailto:matchday@sanfl.com.au]
Sent: Monday, 3 September 2018 2:57 PM
To: DTF:Treasurer <treasurer.dtf@sa.gov.au>
Subject: INVITATION | SANFL MACCA'S LEAGUE FINALS SERIES Week 2 | Sunday 9 September



The Chairman, The Hon John Olsen AO, and the
South Australian Football Commission have pleasure in inviting

Rob Lucas MLC & Marie Lucas

to attend the

SANFL MACCA'S LEAGUE FINALS SERIES

Week 2 | Sunday 9 September



12:15pm First Semi-Final | Sturt v North



3:15pm Second Semi-Final | Norwood v Eagles

Committee Room, Level 2 Western Stand, Adelaide Oval

Complimentary food & beverages will be provided at half time of each game.
At all other times the bar located within the room will be open for cash/Eftpos purchases

Dress Code

Smart Casual (No ripped denim, sneakers or hoodies)

To RSVP via email, please click on the appropriate link below
By 10am on Wednesday 5 September

RSVP YES | RSVP NO

For catering purposes, please advise which game/s you will be attending
along with any dietary requirements.

On receipt of your acceptance, Ticketing and Game Day information will be sent.
Reserved seating is undercover and in the open. It is advisable to bring a jacket.

Jan Day | 8424 2220
Brooke Acquaviva | 8424 2218

This invitation is strictly non-transferable

Recommended minimum age 18 years and over.
Adelaide Oval is a non-smoking venue.



From: Brooke Acquaviva <Brooke.Acquaviva@sanfl.com.au>

Sent: Friday, 6 April 2018 8:47 AM

To: Siow, David

Subject: Meeting | The Hon Rob Lucas

Good Morning David, hope you are well.

SANFL's Chief Executive Officer Jake Parkinson has asked me to make contact with you to organise a meeting catch up between himself, Mr Neal Matotek (SANFL General Manager Commercial) and The Hon Rob Lucas to discuss SANFL Club Payroll tax.

Would it please be possible that we could co-ordinate a time convenient for them to meet in the next few weeks.

I do look forward to hearing from you soon.

Warm Regards

Brooke



Brooke Acquaviva

Executive Assistant to the Chief Executive Officer

SANFL

08 8424 2218 |

Brooke.Acquaviva@sanfl.com.au | www.sanfl.com.au



This email message and any attachments are confidential and may contain legally privileged information. If you are not the intended recipient of this message please notify the sender immediately by return email, and destroy this message and any attachments. Although SANFL Inc have made every endeavour to ensure documents are virus free, you should scan this message for viruses. SANFL Inc will accept no liability for any loss that may occur, resulting from your receipt of this message or any attachments. You must not copy or distribute this message or any part of it or otherwise disclose its contents to anyone without the prior consent of the sender.