



T&F23/1274  
A3250266

31 October 2023

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

### **Freedom of Information – Board of Treasurers GST Exemption Proposal**

I refer to your application under the *Freedom of Information Act 1991* (FOI Act), received by the Department of Treasury and Finance (DTF) on 25 September 2023.

Your application specifically requested:

*'The SA Department of Treasury and Finance (DTF) has the secretariat for the Board of Treasurers, a role coordinated by the Director of DTF's Budget and Performance. In a meeting held in March 2021, the Board of Treasurers endorsed a proposal for a principle-based approach to exempt health services from Goods and Services Tax (GST). We seek to obtain any and all documents related to this endorsed proposal, including the proposal itself, any amendments to the proposal, and any relevant meeting minutes held in relations to the endorsement of this proposal.'* [Date Range: 01/03/2021 – 25/09/2023]

The purpose of this letter is to advise you of my determination.

A total of 7 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in part to 1 document, a copy of which is enclosed, and
- I refuse you access to 6 documents.

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

#### **Documents released in part.**

Documents 7.

- Contains mobile phone numbers of public sector staff.

This information falls within the definition of personal affairs under the FOI Act and is therefore exempt from release pursuant to Clause 6(1) of Schedule 1.

## Documents refused in full

Document 1-6.

- Contains information prepared for a Board of Treasurer's ('BOT') meeting agenda, telephone conference, and documents prepared by another Government Council for discussion.
- Also contains a draft outcome of the BOT meeting and a letter to another Government Treasurer regarding the BOT meeting.

This information falls within the definition of confidential intergovernmental communication within the FOI Act. I acknowledge public interest favours transparency regarding government decisions, however, on balance, the Board of Treasurer's meeting requires the assurance that confidential communication would not be disclosed by intergovernmental bodies. Disclosure would damage intergovernmental relations and limit the open and frank sharing of information with the South Australian Government in the future. Therefore, this information is exempt from release pursuant to clause 5(1)(a) of Schedule 1.

## Exemptions

### **5—Documents affecting inter-governmental or local governmental relations**

- (1) *A document is an exempt document if it contains matter—*
- (a) *the disclosure of which—*
    - (i) *could reasonably be expected to cause damage to intergovernmental relations; or*
    - (ii) *would divulge information from a confidential intergovernmental communication; and*
  - (b) *the disclosure of which would, on balance, be contrary to the public interest.*

### **Clause 6—Documents affecting personal affairs**

- (1) *A document is an exempt document if it contains matter the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).*

## Appeal rights

If you are aggrieved with this determination, you have a right to apply for internal review under subsection 29(1) of the FOI Act. Pursuant to subsection 29(2), your application must:

- be in writing
- be accompanied by the application fee of \$40.75 (unless fee waiver applicable) – payment options available on request
- be addressed to the Principal Officer
- be mailed to GPO Box 1045, Adelaide SA 5001, or emailed to [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au), within 30 days after the day on which you receive this letter or within such further time as the Principal Officer may allow.

If you require any further information, please contact Kate Tonkin on (08) 7133 8080 or by email at [freedomofInformation2@sa.gov.au](mailto:freedomofInformation2@sa.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Tonia Roache', written in a cursive style.

Tonia Roache  
**ACCREDITED FREEDOM OF INFORMATION OFFICER**

**OFFICIAL**  
Schedule of Documents

T&F23/1274 - *- "The SA Department of Treasury and Finance (DTF) has the secretariat for the Board of Treasurers, a role coordinated by the Director of DTF's Budget and Performance. In a meeting held in March 2021, the Board of Treasurers endorsed a proposal for a principle-based approach to exempt health services from Goods and Services Tax (GST). We seek to obtain any and all documents related to this endorsed proposal, including the proposal itself, any amendments to the proposal, and any relevant meeting minutes held in relations to the endorsement of this proposal. [Date Range: 01-03-2021 - 25-09-2023]"*

<b>Doc. No.</b>	<b>Date</b>	<b>Description of Document</b>	<b># of pages</b>	<b>Determination</b>	<b>Exemption Clause</b>
1	18/03/2021	Board of Treasurers agenda paper - 18 March 2021 meeting	3	Refused in full	5(1)(a)(ii) - Contains information from confidential intergovernmental communication & contrary to public interest
2	18/03/2021	Board of Treasurers agenda paper - 18 March 2021 meeting	32	Refused in full	5(1)(a)(ii) - Contains information from confidential intergovernmental communication & contrary to public interest
3	18/03/2021	Board of Treasurers agenda paper - 18 March 2021 meeting	45	Refused in full	5(1)(a)(ii) - Contains information from confidential intergovernmental communication & contrary to public interest
4	18/03/2021	Briefing to South Australian Treasurer - Board of Treasurers agenda paper for the 18 March 2021 meeting	5	Refused in full	5(1)(a)(ii) - Contains information from confidential intergovernmental communication & contrary to public interest
5	18/03/2021	Minutes of Board of Treasurers meeting - 18 March 2021	4	Refused in full	5(1)(a)(ii) - Contains information from confidential intergovernmental communication & contrary to public interest
6	27/03/2021	Letter to all state and territory Treasurers seeking out-of-session endorsement of the matters discussed at the 18 March 2021 Board of Treasurers meeting.	2	Refused in full	5(1)(a)(ii) - Contains information from confidential intergovernmental communication & contrary to public interest
7	21/09/2023	Email	4	Released in part	6(1) - Unreasonable disclosure of personal affairs

**Tonkin, Kate (DTF)**

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**From:** DTF:Board of Treasurers  
**Sent:** Thursday 21 September 2023 11:14 AM  
**To:**  
**Subject:** RE: Information request

OFFICIAL

Hi

Unfortunately, all Board meeting papers are to be treated confidentially per their Terms of reference.

Kind regards,  
Lisa O'Reilly

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**From:**  
**Sent:** Thursday, September 21, 2023 10:25 AM  
**To:** DTF:Board of Treasurers <BoardofTreasurers@sa.gov.au>  
**Subject:** RE: Information request

You don't often get email from [felix.meyer@essa.org.au](mailto:felix.meyer@essa.org.au). [Learn why this is important](#)

Hi Lisa,

Thank you for the updates.  
We will certainly be liaising with the CFFR secretariat as recommended. Your guidance has been valuable.

On a further note, and recognising that the Board of Treasurers endorsed a proposal for a principles based approach in March 2021, could you please provide a copy of the endorsed proposal or the minutes/communiqués of the relevant meeting? This information would be highly relevant to us as we try to understand the details and implications.

Best regards,

On 21 Sep 2023 at 10:36 AM +1000, DTF:Board of Treasurers <[BoardofTreasurers@sa.gov.au](mailto:BoardofTreasurers@sa.gov.au)>, wrote:

Caution: This is an external email and came from outside your organisation

OFFICIAL

Hi

Thank you for your email regarding a principles-based approach to exempt health services from the Goods and Services Tax (GST).

The issue was discussed by the Board of Treasurers in 2021 but no further action has been taken by the Board.

Any queries about the progress of this issue should be referred to the Commonwealth Treasurer as the Chair of the Council on Federal Financial Relations (CCFR). The email address for the CFFR Secretariat is [FederalRelationsSecretariat@TREASURY.GOV.AU](mailto:FederalRelationsSecretariat@TREASURY.GOV.AU)

Regards

**Lisa O'Reilly**

***Please note I work part-time (Wednesday to Friday)***

State Administration Centre, Level 7, 200 Victoria Square ADELAIDE SA 5000  
t 08 8429 0652 | m **Clause 6(1)** | e lisa.o'reilly@sa.gov.au | w [treasury.sa.gov.au](http://treasury.sa.gov.au)

<image002.png>

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**From:**  
**Sent:** Monday, September 18, 2023 1:53 PM  
**To:** DTF:Board of Treasurers <[BoardofTreasurers@sa.gov.au](mailto:BoardofTreasurers@sa.gov.au)>  
**Subject:** Re: Information request

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Hi,

I am following up on the email sent last July.

Do you have any information that you could provide us about the endorsed proposal?

Best regards,

On Jul 19, 2023, 10:44 AM +1000,

wrote:

Dear Board of Treasurers Secretariat,

I am writing on behalf of the \_\_\_\_\_ to seek some clarity regarding a proposal for a principles-based approach to exempt health services from the Goods and Services Tax (GST). As we understand, this proposal was endorsed by the Board in 2021.

We have observed a noticeable gap in communication with no communiqués being issued between 2020 and 2022, and no media releases since 2020.

this proposal would be discussed at a meeting of the Council on Federal Financial Relations (CFFR) in 2022. To the best of our knowledge, this discussion has not taken place yet.

Given the silence on these matters, we are seeking details about the endorsed proposal for a principles-based approach for exempting health services from GST, an update on the status of the proposal and information on any relevant discussions or decisions that may have occurred. It would be highly appreciated if you could share information on when the proposal might be taken up for further consideration and action, and whether there are any opportunities for stakeholders such as ourselves to contribute to this discussion.

The significance of this proposal for the health sector, the broader economy, and the general public necessitates transparency and timely information sharing.

Thank you for your time and consideration. We look forward to hearing from you soon.

Yours sincerely,