



**Government
of South Australia**

TRS19D1799

Hon Kyam Maher MLC
Parliament House
North Terrace
ADELAIDE SA 5000

Treasurer
Level 8
State Administration Centre
200 Victoria Square
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GPO Box 2264
Adelaide SA 5001
DX 56203 Victoria Square
Tel 08 8226 1866
treasurer.dtf@sa.gov.au

maher.office@parliament.sa.gov.au

Kyam
Dear Mr Maher

APPLICATION UNDER THE *FREEDOM OF INFORMATION ACT 1991*

I refer to your application made under the *Freedom of Information Act 1991* (FOI Act), dated 17 July 2019.

Your application seeks access to:

"Copies of any and all documents (including but not limited to physical, electronic, or handwritten correspondence, letters, emails, briefs, minutes, diary entries and any other correspondence) between the Treasurer and/or the Treasurer's staff and Ms Nicolle Flint and/or the Liberal for Boothby campaign (between 1 January 2019 and 18 May 2019)."

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

I grant you access in full to 2 documents; copies of which are enclosed.
I grant you access in part to 1 document, a copy of which is enclosed.

Documents released in full

Document 2, 3

Document released in part

Document 1

Document 1 is correspondence between myself and Ms Flint, who was writing on behalf of a constituent about payroll tax. The constituent's name has been redacted pursuant to clause 6 to the FOI Act.

Exemptions

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.*

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*.

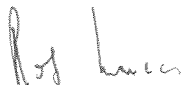
In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <https://dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars>. Please visit 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 August 2019

The Hon Rob Lucas MLC



Government of South Australia

TRS19D0159

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Ms Nicolle Flint MP
Federal Member for Boothby
Level 1, 724 Marion Road
MARION SA 5043

nicolle.flint.mp@aph.gov.au

Nicolle

Dear Ms Flint

Thank you for your correspondence to the Minister for Recreation, Sport and Racing raising concerns about the future of the racing industry in South Australia. The Minister has asked me to reply on behalf of the Government.

The Marshall Liberal Government understands that the racing industry is an important employer in the state and we are committed to working with industry leaders to try and address these concerns.

Of course, it was the former Labor Government that introduced the new 15% point of consumption tax without including any ongoing funding in the budget for the racing industry.

The former Labor Government did provide an extra \$3 million in the pre-election year (2017-18) but no extra funding was included in the budget from 2018-19 onwards. Claims being made that the Marshall Liberal Government cut funding to the racing industry are untrue. In fact after meeting industry leaders we actually provided additional funding in June 2018 of \$4.85 million to the racing industry.

Submissions from racing industry leaders for extra ongoing funding from this year's budget are being considered seriously by the Government together with all other submissions for extra funding being put to the Government.

Most observers will acknowledge that problems with the racing industry in South Australia have been evident for many years with prominent trainers moving interstate. Even the recent confirmation of Phillip Stokes' move to Victoria was actually first announced in December 2017 which was well before the recent state election.

Thank you for taking the time to write to the Minister on this matter.

Yours sincerely

Rob Lucas

Hon Rob Lucas MLC
Treasurer

25 February 2019

Cathro, Vicky (DTF)

From: Cathro, Vicky (DTF)
Sent: Tuesday, 5 March 2019 3:05 PM
To: Nicolle.Flint.MP@aph.gov.au
Subject: RE: Consultation

Dear Alex

Thank you for your email.

Kind Regards
Vicky

From: DTF:Treasurer <treasurer.dtf@sa.gov.au>
Sent: Tuesday, 5 March 2019 2:28 PM
To: Cathro, Vicky (DTF) <Vicky.Cathro@sa.gov.au>
Subject: FW: Consultation

From: Flint, Nicolle (MP) [<mailto:Nicolle.Flint.MP@aph.gov.au>]
Sent: Tuesday, 5 March 2019 2:06 PM
To: DTF:Treasurer <treasurer.dtf@sa.gov.au>; Flint, Nicolle (MP) <Nicolle.Flint.MP@aph.gov.au>
Subject: RE: Consultation

Dear Vicky

Thank you for your email.

We are happy for this to be released.

Kind regards

Alex

Alexander Hyde
Operations & Strategy | Office of Nicolle Flint MP
Federal Member for Boothby

Standing Committee on Communications and the Arts
Standing Committee on Tax and Revenue
Joint Committee on Public Accounts and Audits

Level 1, 724 Marion Road, MARION SA 5043
Phone: (08) 8374 0511 | Fax: (08) 8374 3071

Web: www.nicolleflint.com
Email: nicolle.flint.mp@aph.gov.au



NICOLLE FLINT MP
Federal Member for Boothby



From: DTF:Treasurer [<mailto:treasurer.dtf@sa.gov.au>]
Sent: Tuesday, 5 March 2019 10:47 AM
To: Flint, Nicolle (MP)
Subject: Consultation

Dear Ms Flint

The Treasurer's Office has received an application under the *Freedom of Information Act 1991* (the Act) seeking access to:

'All documents, minutes, briefings, notes, emails and correspondence held by the Treasurer or Treasurer's Office regarding Service SA centres, between 4 September 2018 and 19 February 2019.'

The attached document falls within the scope of the FOI request.

Before the attached can be provided to the applicant we require consent for it to be included. Section 26 of the FOI Act provides that before the applicant can be given access to the document this agency must first take reasonable steps to obtain your views as to whether you are happy for the document to be disclosed.

in accordance with Premier and Cabinet Circular PC045, if access is granted to these documents, details of the FOI application and the documents to which access is given, may be published on DTF's disclosure log, located on the DTF website. A copy of PC045 can be found at: <http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars>.

It would be appreciated if you could please provide your response by **Tuesday 12 March 2019**.

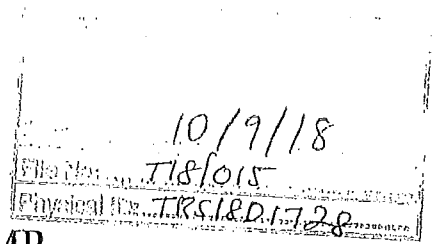
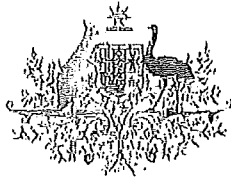
Kind Regards

Vicky Cathro

FOI Officer to the
Treasurer
The Hon Rob Lucas MLC

Phone: 8226 9769
Email: Vicky.cathro@sa.gov.au

Level 8, 200 Victoria Square
State Administration Centre
ADELAIDE SA 5000



NICOLLE FLINT MP

Federal Member for Boothby

The Hon Stephan Knoll MP
Minister for Transport, Infrastructure and Local Government
GPO Box 1533
Adelaide SA 5001

Ref: 5569

Dear Minister *Stephan*

On behalf of my local residents I implore you to reverse the decision to close the Service SA branch at Princes Road, Torrens Park.

There are several reasons I oppose the Service SA closure.

First, the branch is located next to Mitcham Shopping Centre. This provides ample parking for people needing to attend Service SA, making it easy and convenient. This also means that the many businesses in the Mitcham Square shopping centre, most of which are small businesses, benefit from the increased foot traffic through and around the centre. Closing Service SA can only lead to a reduction in trade for local businesses in the area.

Second, many local residents use the centre given its location and accessibility. Many of these residents are retirees and senior Australians. These local residents will be forced to go across to Marion or into the city to access Service SA if our local branch is closed. I am particularly concerned about the impact on retirees and the undue stress caused by needing to travel further and wait in inevitability longer queues as a result of these changes.

Finally, businesses in the area also use Service SA and this will cause inconvenience, lost time and productivity if they are forced to go to the city or across to Marion.

I look forward to your urgent response.

Yours sincerely

Nicolle Flint MP
Member for Boothby

7/9/2018

Copy to: Hon Rob Lucas MLC, Treasurer

The Hon Rob Lucas MLC



Government
of South Australia

TRS19D0839

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Ms Nicolle Flint MP
Federal Member for Boothby
Level 1, 724 Marion Road
MARION SA 5043

nicolle.flint.mp@aph.gov.au

Dear Ms Flint

I refer to your letter dated 10 April 2019, on behalf of your constituent, [REDACTED] attaching a copy of an email you received from [REDACTED] of [REDACTED] of 28 March 2019, which raises concerns regarding payroll tax payable by general practitioners.

[REDACTED] appears to be concerned that RevenueSA allows for general practitioners, who may in fact be employees, to be exempt from payroll tax under the contractor provision exemptions and therefore questions how this is fair as compared to other small businesses.

Payroll tax is payable on wages paid or payable to an employee. The term 'employee' is not defined in the *Payroll Tax Act 2009* (the Act) and therefore takes its ordinary or common law meaning.

However, if a worker is not a common law employee, it does not necessarily mean that payments made to them are not subject to payroll tax.

The definition of wages in the Act includes payments to contractors under certain circumstances. The provisions, contained under Division 7, Part 3 of the Act, deem such contractors to be employees and the payments made to them are deemed to be wages. The designated person who engages the contractor is deemed to be an employer and is liable to pay payroll tax on those deemed wages.

The provisions are intended to tax payments to those contractors who provide predominantly labour services and who work exclusively or primarily for one designated person in a financial year.

In practical terms, the contractor provisions initially capture all contracts for the performance of work.

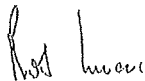
However, the provisions contain several exemptions and if any one applies to a particular contract, the payments under that contract are not taxable. If none of the exemptions apply, the payments made under the relevant contract are subject to payroll tax.

I am advised that the contractor provisions are harmonised in all other jurisdictions except Western Australia, who rely solely on establishing whether a common law employer/employee relationship exists.

Further information about contractors and determining whether workers are common law employees can be found on RevenueSA's website (<http://www.revenuesa.sa.gov.au>) and in RevenueSA's Information Circular No: 5 – Contractors, and Revenue Ruling PTA038 – Determining Whether a Worker is an Employee.

I trust that this information allows you to respond to your constituent.

Yours sincerely



Hon Rob Lucas MLC
Treasurer

5 May 2019

The Hon Rob Lucas MLC



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of South Australia

TRS19D0839

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Ms Nicolle Flint MP
Federal Member for Boothby
Level 1, 724 Marion Road
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nicolle.flint.mp@aph.gov.au

Nicolle
Dear Ms Flint

I acknowledge receipt of your letter received in this office on 16 April 2019, on behalf of [REDACTED] about payroll tax.

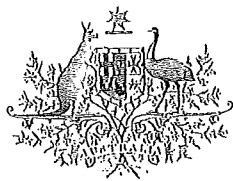
Your correspondence is currently receiving attention and a response will be forwarded at the earliest opportunity.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Rob Lucas'.

Hon Rob Lucas MLC
Treasurer

25 April 2019



16/4/19
7005
Physical ID: TRS7900839

NICOLLE FLINT MP
Federal Member for Boothby

Hon Rob Lucas MLC
Treasurer
GPO Box 2264
Adelaide SA 5001

Ref: 7459CD

Dear Minister *Rob*

I write to you on behalf of my constituent [redacted] who has brought to my attention her concerns regarding payroll tax in relation to General Practitioners.

Please find attached, for your information and attention, a copy of the correspondence received from [redacted]. I would be grateful if you could please provide a response to the issues raised by [redacted].

Thank you for your consideration and assistance with this matter.

Yours sincerely

Nicolle Flint MP
Member for Boothby

10 / 4 / 2019

Encl. Copy of correspondence from [redacted]
cc, [redacted]

From: [REDACTED]
Sent: Thursday, 28 March 2019 1:01 PM
To: Flint, Nicole (MP)
Subject: Payroll tax question

Follow Up Flag: Follow up
Flag Status: Flagged

Hello Nicole,

I have a question regarding payroll tax and GP's. Can you please tell me why the Tax Office allows the GP's method of **contracting** GP employees, so as to bypass any payroll tax, as fair for the rest of small businesses? Surely that would be legitimate revenue for the budget? Again, surely GP's that work the same job day in day out and the same hours day in day out and from week to week cannot possibly be classified as contractors?

I would appreciate your opinion on this.

Regards,

[REDACTED]