

# FOI request – individuals and businesses

This freedom of information (FOI) request is for individuals or businesses seeking access to documents from the Australian Taxation Office.

➤ If you are a liquidator seeking information on companies, use the form *FOI request – liquidators* (NAT 71959).

## YOUR RIGHTS

The *Freedom of Information Act 1982* (FOI Act) gives you the right to:

- access copies of documents (except exempt documents) held by us, as well as other Australian Government departments and some statutory authorities
- ask for information concerning you to be changed (if it is incomplete, out of date, incorrect or misleading), and
- seek a review of a decision not to allow you access to a document or not to amend your personal record. This review can be done internally or by the Administrative Appeals Tribunal (AAT).

## HOW TO MAKE AN FOI REQUEST?

An FOI request must be in writing. You can use the attached form or send us a letter headed, 'FOI REQUEST'.

To assist us in processing your request, describe the document in detail (including tax file numbers, any Tax Office references and contact officer).

You need to include an address in Australia for reply and the \$30.00 application fee.

## WHAT DOCUMENTS CAN YOU SEE?

You can ask to see any document that we hold. We can refuse access to some documents, or portions of documents that are subject to exemption provisions.

## SECURITY PROVISIONS

Tax laws make it an offence, punishable by a fine and/or jail, for a tax officer to give you information about someone else or their affairs. This information is exempt under the FOI Act.

## WRITTEN AUTHORITY

If you ask a third party, such as a solicitor, to make an FOI request on your behalf, you need to provide a specific, written authority to send copies of documents to you, care of that person, or to allow that person to inspect copies of documents containing information about you.



## COSTS

The costs relating to an FOI request are:

Application fee	\$30.00
Search and retrieval of documents	\$15.00 per hour
Decision-making/consultation	\$20.00 per hour
Photocopying documents	10 cents per page
Postage	actual cost
Supervised inspection of documents (edited, if necessary, prior to inspection)	\$6.25 per half hour or part thereof
Internal reviews	\$40.00

Requests for documents containing only personal information will be charged at a maximum of 2 hours for search and retrieval time and 2 hours for decision-making time, plus other charges at the rates specified above.

## DEPOSITS

Where the estimated charge exceeds \$25.00, we may ask you to pay a 25 per cent deposit before we process your request.

## REMISSION OR WAIVER OF FEES AND CHARGES

You can ask for fees and charges to be waived for any reason, including financial hardship or public interest. If you request the usual fee and/or charges to be reduced or waived in full, you must provide evidence to support this request.

## PROCESSING TIME

You should receive an answer within 30 days from the date of receipt of your request.

## DOCUMENTS AVAILABLE OUTSIDE OF THE FOI ACT

You do not need to make an FOI request for copies of:

- income tax returns
- group certificates lodged with returns, or
- notices of assessment.

These documents may be obtained by writing to the Tax Office where they were lodged. Copies of public rulings and determinations on all taxes and related matters are available by calling the Tax Office or via our website at [www.ato.gov.au](http://www.ato.gov.au)

## APPEAL AND REVIEW

When we have made a decision about your FOI request or request for internal review, we will send a letter outlining our decision and your review and appeal rights.

You can appeal against the following decisions:

- refusal to give you access to all or part of a document
- refusal to remit or waive all or part of an application fee
- imposition of a charge upon you
- the amount of a charge imposed upon you, and
- refusal to change or amend documents about you that you think are incomplete, incorrect, out of date or misleading.

## HOW DO I CHALLENGE A DECISION?

### An internal review

You can request that we reconsider our decision through an internal review. We will advise you of the new decision within 30 days from the date of receipt of your request. Unless we have agreed to waive the application fee, \$40.00 is payable.

### Appeal to the Administrative Appeals Tribunal (AAT)

You can appeal to the AAT within 60 days of the date of the decision on the internal review.

An application fee of \$682.00 applies and may be subject to change. The AAT may waive this fee in certain circumstances.

## THE OMBUDSMAN

You can complain to the Ombudsman who may investigate our actions in processing your request or internal review. The Ombudsman may make recommendations but cannot change our decision. You cannot lodge an appeal with the AAT while the Ombudsman is investigating a complaint from you about the decision you wish to appeal.

### ➤ MORE INFORMATION

If you require more information, contact your nearest FOI Unit.

**QLD** Freedom of Information Unit  
Australian Taxation Office  
GPO Box 869  
BRISBANE QLD 4001  
Phone: **(07) 3213 5408**

**NSW/ACT** Freedom of Information Unit  
Australian Taxation Office  
GPO Box 4889  
SYDNEY NSW 2001  
Phone: **(02) 9374 2960**

**VIC/TAS** Freedom of Information Unit  
Australian Taxation Office  
GPO Box 1797  
MELBOURNE VIC 3001  
Phone: **(03) 9285 1515**

**SA/NT** Freedom of Information Unit  
Australian Taxation Office  
GPO Box 2934  
ADELAIDE SA 5001  
Phone: **(08) 8208 1794**

**WA** Freedom of Information Unit  
Australian Taxation Office  
GPO Box C109  
PERTH WA 6839  
Phone: **(08) 9268 5257**

Callers outside of capital cities may telephone **13 28 69** and ask for the FOI Unit.



## Applicant details

### Full name if an individual

Title: Mr  Mrs  Miss  Ms  Other

Family name

Given name/s

### Full name if trust, company or partnership

### Australian Company Number (ACN) or Australian Registered Body Number (ARBN)?

ACN         
ARBN

### Current Australian address of the applicant

Suburb/town  State/territory  Postcode

Telephone number

Facsimile number

## Description of documents you want to access

Type of access requested (tick one box)      Photocopies       Inspection

### If you want to access taxpayer records, provide:

Tax file number         and or Tax Office contact officer or reference (if applicable)

### You must supply enough information for an FOI officer to identify the documents.

Attach further information if necessary.


# Enclosures

**\$30 Application fee**

**Request to remit application fee and/or charges**   
Include reasons and any supporting documentation.

Signature of applicant

Date

Day                      Month                      Year  
 /  /

**OR**

Authorised signatory

Date

Day                      Month                      Year  
 /  /

Public Officer or company/trustee/partner

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## Authority for legal representative or tax agent to obtain your taxpayer records

I hereby authorise  of  whose signature appears below to obtain access in accordance with the *Freedom of Information Act 1982*, to the documents described above.

Signature of person authorised


Date

Day                      Month                      Year  
 /  /

Signature of applicant

Date

Day                      Month                      Year  
 /  /

 Return the completed form to the FOI office in your state or territory as listed in the instructions.