

Freedom of Information (FOI) request – individuals and businesses

Individuals and authorised representatives of businesses or other entities can use this form to request access to documents from the Australian Taxation Office (ATO) under the *Freedom of Information Act 1982*.

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- ask for information concerning you to be changed or annotated if it is incomplete, out of date, incorrect or misleading, and
- seek a review of our decision not to allow you access to a document or not to amend your personal record. This review can be done by the ATO or by the Information Commissioner. See www.oaic.gov.au for more information.

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'. You can also email your request to FOI@ato.gov.au

To help us process your request, describe the documents in detail (including any ATO references and contact officers).

You need to include an address for reply.

WHAT DOCUMENTS CAN YOU SEE?

You can ask to see any document that we hold. We can refuse access to some documents, or parts 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

There is no application fee for an FOI request.

There are no processing charges for requests for access to documents containing only personal information about you.



Charges for requests for access to other types of documents may include:

Search and retrieval of documents	\$15.00 per hour
Decision-making/consultation	first 5 hours free; \$20 per subsequent hour
Photocopies of documents	10 cents per page
Supervised inspection of documents	\$6.25 per 30 minutes or part thereof
Postage	actual cost

DEPOSITS

Where the estimated charge is between \$20–\$100, we may ask you to pay a deposit of \$20, or where the estimated charge exceeds \$100, we may ask you to pay a 25% deposit before we process your request.

REMISSION OR WAIVER OF FEES AND CHARGES

You can ask for charges to be waived or reduced for any reason, including financial hardship or public interest. If you request the usual 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, or as lawfully varied, from the date of receipt of your request.

DOCUMENTS AVAILABLE OUTSIDE OF THE FOI ACT

* If you only want copies of your own:

- income tax returns
- payment summaries
- notices of assessment.

You do not need to make an FOI Application. Write to the **Australian Taxation Office**
PO Box 3006
PENRITH NSW 2740.

An application form is available via the following link to our website at www.ato.gov.au – <http://www.ato.gov.au/content/downloads/ops00239822.pdf>

* **Copies of public rulings and determinations** on all taxes and related matters are available via our website at www.ato.gov.au

IF YOU DISAGREE WITH OUR DECISION

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

You can challenge the following decisions:

- refusal to give you access to all or part of a document
- imposition or amount of a processing charge
- refusal to change or annotate documents about you that you claim are incomplete, incorrect, out of date or misleading.

YOUR RIGHTS OF APPEAL AND REVIEW

Internal review

You can request in writing that we reconsider our decision through an internal review. We will advise you of our new decision within 30 days from receipt of your request. An internal review is not mandatory, and you are entitled to ask the Australian Information Commissioner to review our original decision.

Australian Information Commissioner (AIC) review

You can apply to the AIC in writing for a review of either our original decision or our decision on internal review within 60 days of the date of decision (or 30 days after notification if you are an affected third party). The Information Commissioner can affirm, vary or substitute a new decision. The Information Commissioner may choose not to conduct a review in certain circumstances.

Complaint

You can complain to the AIC who may investigate our actions in processing your request or internal review, make recommendations and issue an implementation notice. In some circumstances the Information Commissioner may transfer your complaint to the Ombudsman.

Ombudsman

You can complain to the Ombudsman who may investigate our actions in processing your request or internal review. The Ombudsman will consult with the AIC and decide who should investigate your complaint. The Ombudsman may make recommendations but cannot change our decision.

MORE INFORMATION

If you require more information, phone **1300 300 595**, email FOI@ato.gov.au, or contact your nearest FOI unit:

NSW/ACT Freedom of Information
Australian Taxation Office
GPO Box 4889
SYDNEY NSW 2001

VIC/TAS Freedom of Information
Australian Taxation Office
GPO Box 1797
MELBOURNE VIC 3001

QLD Freedom of Information
Australian Taxation Office
GPO Box 869
BRISBANE QLD 4001

SA/NT Freedom of Information
Australian Taxation Office
GPO Box 2934
ADELAIDE SA 5001

WA Freedom of Information
Australian Taxation Office
GPO Box C109
PERTH WA 6839

Enclosures

Signature of applicant

Date

Day Month Year
□□ / □□ / □□□□

OR

Authorised signatory

Date

Day Month Year
□□ / □□ / □□□□

Public Officer or company/trustee/partner

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.

PRIVACY NOTICE

We are authorised by the FOI Act to ask for the information on this form. We need this information to help us process your request under the FOI Act. Where authorised to do so, we may give this information to other government agencies. These agencies could include the Australian Information Commissioner or the Commonwealth Ombudsman.