

Freedom of Information (FOI) request

You can use this form to request access to documents from the Australian Taxation Office (ATO) under the *Freedom of Information Act 1982*.

DOCUMENTS AVAILABLE OUTSIDE THE FOI ACT

You do not need to make an FOI request if you only want copies of your own:

- income tax returns
- payment summaries
- notices of assessment
- business activity statements.

Copies of these documents can be accessed via myGov (for individuals, including sole traders) or via the Business Portal or Tax Agent Portal (for tax professionals or legal practitioners). Further information can be found on ato.gov.au by searching for 'QC56805'.

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

For other tax documents, if you have a contact at the ATO for a current matter and you need help accessing documents and information, approach your contact first. You may not need to make an FOI request if they can help you.

INSOLVENCY PRACTITIONERS

Insolvency practitioners who are administering insolvent estates can access information about incapacitated entities they represent via the Business Portal. Unlike FOI, this service is offered free of charge. For more information, go to ato.gov.au and search for 'QC38189'.

TAXPAYER CONFIDENTIALITY

Under tax law, it is 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.

HOW TO MAKE AN FOI REQUEST

An FOI request must be in writing. You can use the attached form and send your request to:

FOI@ato.gov.au

Or

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



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- ask for information concerning you to be changed or annotated if it is incomplete, out of date, incorrect or misleading
- 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 Office of the Australian Information Commissioner (OAIC).

See oaic.gov.au for more information.

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. However, if you are seeking documents that contain information other than personal information about you, the following charges may apply:

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

YOUR REPRESENTATIVE APPLYING FOR YOU

You can have a representative lodge an FOI request on your behalf. If your representative will be seeking taxation information about you, you should carefully follow the instructions about notifying us of your representative's details, on page 3 of the FOI form.

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

Where a request is straightforward and only asks for a small number of documents you should receive an answer within 30 days.

It may take us longer than 30 days to process more complex requests or large numbers of documents. Either you (by agreement) or the AIC can allow us the extra time necessary to process such requests.

YOUR RIGHTS OF APPEAL AND REVIEW

Internal review

You can request that we review our decision. Put your request for an internal review in writing and we will advise you about our decision within 30 days of receiving your request. An internal review is not mandatory and you are entitled to ask the OAIC to review our original decision.

External review (OAIC)

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

Complaints

If you have a complaint about how we have handled your FOI request, try to resolve it with us first.

For more information about how to make a complaint, visit ato.gov.au/complaints

If you are not satisfied with the way we have handled your complaint, the OAIC may be able to help you. The OAIC may investigate our actions in processing your request or internal review, make recommendations or issue an implementation notice. In some circumstances the OAIC may transfer your complaint to the Commonwealth Ombudsman.



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If you make an FOI request and the documents can be released to you without the formality of an FOI request we need your permission to do so. If you agree to receiving documents (if available) outside of the FOI request, place an **X** in the box below.

Agree

Applicant details

Name

Individual's full name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name

OR

Entity name if the applicant is not an individual

Australian Business Number (ABN) or Australian Registered Body Number (ARBN)?

ABN
ARBN

Applicant's current address

Suburb/town

State/territory

Postcode

Phone number

Fax number

Email address

If you provide an email address, we will respond via email where possible.

Description of documents you want

If you want to access taxpayer records, provide:

Tax file number

Australian business number (ABN) or Australian registered body number (ARBN)

and or

! We are authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN, however, if you do not provide your TFN, it may take longer to process your request.

Over what time period do you require documents

From / / to / /

Do you require draft documents?

No Yes

ATO contact name (if applicable)

If we have provided you with a contact officer's name, either by letter or by phone, you should insert that name below.

Do you require documents you have already provided to us, or that we have already sent to you?

No Yes

! Removing these documents from the scope of your request will reduce how long it takes to process the request and any charges that may apply.

Provide a detailed description of the documents you require.

Attach further information if necessary.

! How long we take to process your request depends on how big and complex it is. The more specific and detailed your request, the more quickly we can process it. We may not be able to process your request if it is too large, or if you don't provide enough information for us to identify the documents you want.

Your details

i No signature is required if the form is submitted electronically. However, if you are seeking information about your own or someone else's tax affairs, you may need to provide evidence of your identity and/or authorisation before we can process your request.

APPLICANT

Name of applicant

Signature of applicant

Date

Day / Month / Year
 / /

OR

AUTHORISED PERSON

Name of authorised person if applicant is not an individual

I am the:

public officer

trustee

partner

other Provide details

Signature of authorised person

Date

Day / Month / Year
 / /

Requests made by a representative

I of

am authorised to make this request on behalf of

I am the:

legal practitioner

tax agent

other See below

Other authorised representatives

You can have someone other than a tax agent or legal practitioner represent you in relation to your tax affairs, including receiving information in response to this FOI request. If you have not already notified us of your representative's details, you need to complete an appointment of representative form or phone us on **13 28 61**.

For further information, go to our website at ato.gov.au and:

- individuals – search for 'QC22608'
- other entities – search for 'QC31782'.

PRIVACY

We are authorised by the *Freedom of Information Act 1982* to ask for the information on this form. We will use this information to process your FOI request. If we do not collect this information we may not be able to process your request. Where authorised by law to do so, we may give this information to other government agencies – for example, if it is necessary for us to transfer or consult in relation to your FOI request. Where your request involves information obtained from international organisations, we may disclose information to these treaty partners as part of this consultation.

For more information about your privacy go to ato.gov.au/privacy

Sensitive (when completed)