27 March 2013

Dr Allan Hawke AC
c/o Attorney General’s Department
3-5 National Circuit
BARTON ACT 2600

By email: foiereview@ag.gov.au

Review of the Operation of the Freedom of Information Act 1982 and the Australian Information Act

The Corporate Tax Association (CTA), which represents the taxation interests of about 120 of Australia’s largest companies, welcomes this opportunity to provide a short submission on the Review of the Operation of the Freedom of Information Act 1982 and the Australian Information Act (Review).

The CTA’s submission is being made in response to the submission prepared by the Australian Taxation Office (ATO) dated 9 January 2013. To this end, we acknowledge and support the joint submission to the Review by the Taxation Committee of the Business Law Section of the Law Council of Australia and the Tax Institute (the Professional Bodies) dated 26 March 2013.

In regards to the joint submission of the Professional Bodies, we make the following observations:

• The CTA acknowledges the ATO’s commitment to the intent and advancement of open government and the alignment of pre-disclosure with its values of being open and transparent with taxpayers. We also, however, share the Professional Bodies’ concerns around the apparent basis for the ATO’s submission, which appears to be that FOI requests are a distraction from the true function of the ATO. Like the Professional Bodies, the CTA would suggest that FOI is in fact a core function of government agencies such as the ATO, which exist to serve the public.

• We agree with the Professional Bodies’ comments around the 40 hour rule, in particular those relating to the limited rights of taxpayers and the need for access to records in the context of adjustments to historical tax liabilities.

• We strongly support the Professional Bodies’ position on rejecting the ATO’s proposal to defer FOI processing during compliance or enforcement action. In our
view, the introduction of such a proposal is completely unwarranted (given the exemptions currently available under the FOI Act already provide a reasonable balance with the operational needs of agencies) and would be contrary to the public interest.

The CTA welcomes the opportunity to discuss any aspect of this submission further if required.

Yours sincerely,

[Signature]

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