



William Bryan Richards
C/- Right to Know Website

Contact officer: L Carley
Our reference: 1-JTM02P3

18 November 2019

Dear William Bryan Richards

Decision regarding your Freedom of Information (FOI) request

I refer to your request under the *Freedom of Information Act 1982* (FOI Act).

I am an officer authorised under section 23 of the FOI Act to make decisions regarding access to documents.

Your request and my decision in relation to your request

On 6 November 19, you made the following request via the Right to Know website, and included in the subject line 'Freedom of Information Request':

The present government promised rebates of up to A\$2,000 to low income earners for 2018-19. How long after submitting a tax return are these rebates being paid out - and how are they paid?

You have asked questions, rather than asking for access to documents. The FOI Act provides for access to documents, rather than to information. Therefore, I have considered your request to be a request for documents which assist with answering these questions.

I understand you are referring to the Low and Middle Income Tax Offset ('LMITO'). The maximum offset is \$1,080.

I have identified 2 publically available documents that address the questions posed in your request. I have decided to release both of those documents to you in full.

Your rights of review

Internal review

Under section 54 of the FOI Act, you may apply in writing to the ATO for an internal review of my decision. The internal review application must be made within 30 days of the date of this letter, quoting our reference number at the top of this letter, and be lodged in one of the following ways:

email: FOI@ato.gov.au

post: Australian Taxation Office, General Counsel, GPO Box 4889, Sydney
NSW 2001.

Where possible please attach reasons why you believe review of the decision is necessary.

The internal review will be carried out by another officer within 30 days. If you have not been informed of the outcome of the review within that time, you may apply to the Australian Information Commissioner under section 54L of the FOI Act.

Information Commissioner review

Under section 54L of the FOI Act, you may apply to the Australian Information Commissioner to review my decision. An application for review by the Information Commissioner must be made in writing within 60 days of the date of this letter, and be lodged in one of the following ways:

- online: <https://forms.business.gov.au/aba/oaic/foi-review/>
- email: enquiries@oaic.gov.au
- post: GPO Box 5218, Sydney NSW 2001
- in person: Level 3, 175 Pitt Street, Sydney NSW

Visit the Australian Information Commissioner website, www.oaic.gov.au/freedom-of-information/foi-reviews, for more information about Information Commissioner

Complaints

Any complaint about the processing of your FOI request can be forwarded to the Information Commissioner. The complaint needs to be in writing and identify the agency against which the complaint is made. There is no particular form required to make a complaint, however using the online form is preferable.

- online: https://forms.business.gov.au/aba/landing.htm?formCode=ICCA_1
- email: enquiries@oaic.gov.au
- post: GPO Box 5218, Sydney NSW 2001
- in person: Level 3, 175 Pitt Street, Sydney NSW

The Information Commissioner can be contacted on 1300 363 992 for the cost of a local call (within Australia only).

For more information

If you have any questions, please contact foi@ato.gov.au.

Yours sincerely

L Carley
Principal Lawyer
General Counsel
Australian Taxation Office