

QTON No 11



**LEGISLATIVE ASSEMBLY**  
FOR THE AUSTRALIAN CAPITAL TERRITORY

STANDING COMMITTEE ON PUBLIC ACCOUNTS  
Vicki Dunne MLA (Chair), Tara Cheyne MLA (Deputy Chair)  
Nicole Lawder MLA, Bec Cody MLA



Inquiry into the Appropriation Bill 2019-2020 (No 2)

Answer to Question Taken on Notice

*The Committee asks ministers to provide Answers to Questions Taken on Notice within 5 working days of receipt of the Uncorrected Proof Transcript, where Day One is the first working day after the hearing.*

Question taken on notice by Alistair Coe MLA on 28 February 2020, p.29 of Proof Transcript:

**MR COE:** Who else is provided with access to the rates database, particularly as it relates to unimproved value?

**Mr Miners:** Are you asking who else in terms of outside government? I would have to take that on notice. It is protected. There needs to be a reason for allowing access to that, which is normally around providing advice to government or undertaking work in terms of providing research.

**MR COE:** Is it provided to RP logic, Domain, realestate.com.au or—

**Mr Miners:** I will have to take that on notice and get that information.

The Answer to Question Taken on Notice by Andrew Barr MLA as Treasurer in connection with Tax Reform Advisory Group, Chief Minister, Treasury and Economic Development Directorate, considered in hearings of 28 February 2020 is as follows:

Taxpayer information, including on rates, is subject to the secrecy provisions (Division 9.4) of the *Taxation Administration Act 1999* (TAA), and only made available subject to the permitted disclosures prescribed therein.

Information on the unimproved values of ACT properties is publicly available. Under section 12 of the *Rates Act 2004*, as soon as practicable after each annual redetermination of the unimproved values of parcels of rateable land, the Commissioner for ACT Revenue must arrange for the unimproved values to be available to the public. Section 97(d) of the TAA permits disclosure of information 'in accordance with a requirement imposed under an Act'.

The unimproved values are published on the ACT Revenue Office website at [www.accesscanberra.act.gov.au/app/services/unimproved-value](http://www.accesscanberra.act.gov.au/app/services/unimproved-value).

This information does not include ratepayer names or postal addresses.

In relation to the provision of data to support the analysis of the Tax Reform Advisory Group, the TAA permits the disclosure of taxpayer information to the Under Treasurer for the purposes of economic analysis and revenue forecasting (section 97(e)(xi) of the TAA and Taxation Administration Regulation 2004). The Under Treasurer has authorised (under section 97(e) of the TAA) the disclosure of taxpayer data to relevant consultants to undertake the analysis for the Tax Reform Advisory Group. (Authorisation was already provided for disclosure to relevant persons within Treasury.)

Authorisation for secondary disclosures has been provided by the Commissioner for ACT Revenue (section 98 of the TAA) but only to others authorised by the Under Treasurer and for the required purpose – thereby allowing for discussion between Treasury and the consultants.

The consultants have been advised of the secrecy requirements for the disclosure of taxpayer information – with each individual having to sign (and have witnessed) an acknowledgement of the requirements.

Recognition of secrecy requirements was included in consultant contracts for advisory services, with use of taxpayer information limited only to the performance of the contract. No taxpayer information should be retained by consultants after the completion of contracted services.

Data for the Tax Reform Advisory Group analysis was provided through electronic systems that restricted access to only those persons authorised to receive taxpayer information for the specified purpose.

Signed



Andrew Barr MLA  
Treasurer

10.3.20