



## Decision and Reasons for Decision

---

Citation:	<i>PPM Tax &amp; Legal Pty Ltd and Queensland Treasury</i> [2024] QICmr 16 (1 May 2024)
Application Number:	317211
Applicant:	PPM Tax & Legal Pty Ltd (ACN 154 617 580)
Respondent:	Queensland Treasury
Decision Date:	1 May 2024
Catchwords:	ADMINISTRATIVE LAW - RIGHT TO INFORMATION - EXEMPT INFORMATION - information concerning an investigation into alleged tax fraud - whether disclosure could reasonably be expected to prejudice the investigation of a contravention or possible contravention of the law - sections 47(3)(a) and 48 and schedule 3, section 10(1)(a) of the <i>Right to Information Act 2009</i> (Qld)

## REASONS FOR DECISION

### Summary

1. Acting on behalf of a group of 20 entities (**Entities**),<sup>1</sup> the applicant applied to Queensland Treasury (**QT**) under the *Right to Information Act 2009* (Qld) (**RTI Act**) for access to information in connection with the issuing to the Entities, by the Queensland Commissioner of State Revenue (**Commissioner**), of various payroll tax default assessment notices and reassessment notices.<sup>2</sup>
2. By letter dated 23 December 2022 and pursuant to section 42 of the RTI Act, QT notified the applicant of QT's intention to refuse to deal with the access application under section 41(1) of the RTI Act on the grounds that the work involved in dealing with the application would, if carried out, substantially and unreasonably divert the resources of QT from their use in the performance of QT's functions.
3. The applicant submitted a revised application scope by letter dated 21 February 2023.
4. By decision dated 9 March 2023, QT decided to refuse to deal with the revised application under section 41(1) of the RTI Act.

---

<sup>1</sup> As identified in the attachment to the access application. By letter dated 18 May 2023, the applicant provided a copy of an email of 16 May 2023 from the Deed Administrator of the Entities, confirming that the applicant was authorised to act for the Entities in relation to the external review application.

<sup>2</sup> Access application dated 28 November 2022.

5. The applicant applied to the Office of the Information Commissioner (**OIC**) for external review of QT's decision.<sup>3</sup>
6. During a protracted external review process, and in an attempt to informally resolve the review, the applicant agreed to narrow further the scope of its access request. As a result, QT agreed to withdraw its reliance upon section 41 of the RTI Act and to conduct searches for documents responding to the narrowed terms. It subsequently provided copies of the responsive documents to OIC, but advised that it objected to disclosure of all documents under schedule 3, section 10(1)(a) of the RTI Act on the ground that their disclosure could reasonably be expected to prejudice the investigation of a contravention or possible contravention of the law.
7. For the reasons explained below, I set aside the decision under review to refuse to deal with the access application. In substitution for it, I find that access to the responsive information may be refused because it is exempt information under section 47(3)(a) and schedule 3, section 10(1)(a) of the RTI Act.

## Background

8. In the attachment to its access application, the applicant stated that the Commissioner had issued the Entities with payroll tax default assessment notices and reassessment notices for various periods within the financial years ended/ending 30 June 2012 to 30 June 2023. The Commissioner imposed a penalty tax of 75%, plus a further 20%, on the grounds that the Commissioner had formed the belief that each of the assessed Entities had made a deliberate tax default and had hindered or prevented the Commissioner from becoming aware of the nature and extent of the Entities' tax liability.<sup>4</sup> The 'Total Assessed Liability,' including penalties and interest, totalled more than \$10 million. Garnishee Notices were subsequently issued by the Commissioner.
9. In conjunction with the issuing of the notices, the applicant stated that the Commissioner had written to each of the assessed Entities making certain assertions about the basis on which the assessments had been issued. The applicant contended that:

*... to date the Commissioner has declined to provide any information to substantiate the Assessments or any of the Commissioner's Assertions...*

*Accordingly, the Entities herein seek this information under the Right to Information Act 2009 (Qld) ('the Act'). The Entities urgently require the information that is the subject of this application, so that they may understand the bases upon which the Assessments have been issued to them, and as they cannot properly respond to the Assessments in the absence of this information.*

10. The Entities lodged an objection to the Commissioner's assessments on 31 January 2023 pursuant to the *Taxation Administration Act 2001* (Qld).<sup>5</sup> The applicant contends that the Entities cannot meaningfully pursue that objection without being given access to the information that the Commissioner gathered during the investigation into the Entities' tax arrangements, and upon which the default assessment notices were based. QT, in turn, objects to disclosure of material relating to its investigation into the Entities on the grounds that the investigation is ongoing and will not conclude for some time, and that disclosure of the information in those circumstances could reasonably be expected to prejudice the investigation.

<sup>3</sup> Application received on 30 March 2024.

<sup>4</sup> Applicant's letter dated 15 September 2023.

<sup>5</sup> See section 63. See also section 66 which provides that the objector has the onus of proving the objector's case.

## External review process

11. As noted at paragraph 6 above, the external review process has been protracted, with a significant period of time spent in attempting to negotiate a new access scope between the parties that would remove the objection under section 41 of the RTI Act.
12. In addition, as part of efforts made to informally resolve the review and to address the applicant's concerns, QT agreed to give the applicant access (outside the RTI Act and the parameters of the application) to a one page 'Summary document'<sup>6</sup> that had been prepared by QT to give the applicant additional information about the basis for the Commissioner's assessments, as well as to 150 documents that QT advised had contributed to the forming of the Commissioner's beliefs about the Entities and their tax arrangements.<sup>7</sup>
13. However, the applicant rejected this informal resolution approach, arguing that the documents released to it comprised documents or emails generated by the Entities or their external accountants, and that neither the documents, nor the Summary document prepared by QT, assisted the Entities in understanding the Commissioner's reasons for the assessments: *'In order to understand [the Commissioner's] reasons, our clients seek access to QT documents substantiating these reasons'*.<sup>8</sup>

## Reviewable decision

14. The decision under review is QT's decision dated 9 March 2023.

## Evidence considered

15. Evidence, submissions,<sup>9</sup> legislation and other material that I have considered in reaching this decision are set out in these reasons (including footnotes and the Appendix).<sup>10</sup>
16. The parties provided a number of submissions in support of their respective positions throughout the course of the review, as evidenced in the Appendix. While the earlier submissions in the review were made at a time when the issue for determination was whether QT was entitled to rely upon section 41 of the RTI Act to refuse to deal with the access application, to the extent that the submissions also dealt with arguments for and against disclosure of the requested information, and are relevant to the issue remaining for determination, they are summarised further below, and have been taken into account in making this decision.

<sup>6</sup> QT provided OIC with a more detailed version of the 'Summary document' which contained some additional confidential details about the nature of the Commissioner's ongoing investigation into the Entities.

<sup>7</sup> Provided to the applicant on 13 July 2023.

<sup>8</sup> Letter dated 7 August 2023.

<sup>9</sup> Including QT's submissions dated 26 June 2023, 13 July 2023, 22 August 2023 and 18 March 2024, and the applicant's submissions contained in its external review application, as well as in letters dated 7 August 2023, 15 September 2023 and 26 February 2024.

<sup>10</sup> Including the *Human Rights Act 2019 (Qld) (HR Act)*, to the extent necessary to do so. Neither the applicant, nor the Entities for which the applicant acts, are 'individuals', and only individuals have human rights under section 11 of the HR Act. However, Kingham J in *Waratah Coal Pty Ltd v Youth Verdict Ltd & Ors* [2020] QLC 33 at [90] indicated that where section 58(1) of the HR Act applies, there need be no mover to raise human rights issues because that section requires the relevant public entity to properly consider engaged human rights and to not act or make a decision that is not compatible with human rights. To the extent then that it is necessary to observe relevant rights under section 58(1) of the HR Act, I am satisfied that I have done so. This is because in observing and applying the law prescribed in the RTI Act, as I have done in this case, an RTI decision-maker will be '*respecting and acting compatibly with*' applicable human rights as stated in the HR Act (*XYZ v Victoria Police (General)* [2010] VCAT 255 (16 March 2010) (**XYZ**) at [573]; *Horrocks v Department of Justice (General)* [2012] VCAT 241 (2 March 2012) at [111]). In this regard, I note Bell J's observations at [573] of **XYZ** on the interaction between the Victorian analogues of Queensland's RTI Act and HR Act: '*it is perfectly compatible with the scope of that positive right in the Charter for it to be observed by reference to the scheme of, and principles in, the Freedom of Information Act.*'

17. Late in the review, QT provided two submissions that it did not consent to being communicated to the applicant in any form (that is, submissions provided on 15 December 2023 and 6 February 2024). As I did not accept that all of the information contained in the submissions was of a confidential nature, and because of the inability to afford the applicant procedural fairness due to QT's refusal to consent to disclosure, I have not taken these submissions into account in making my decision. By letter dated 9 February 2024, QT was reminded of the obligation on OIC, as a quasi-judicial tribunal, to afford procedural fairness to participants in a review, and that, as such, OIC was unable to accept confidential submissions from participants except in exceptional circumstances, where genuine grounds of confidentiality could be established. QT was advised that, if it wished to provide information to OIC that it claimed was confidential in nature, it should provide that information separately to its submission, and explain the claim for confidentiality. QT did this in respect of its submission dated 18 March 2024. While the submission itself was provided to the applicant for response, I accept that the additional information that QT provided separately to OIC is confidential in nature, and relevant to the issue for determination. This is discussed further below, at paragraph 33.

### Information in issue

18. During the external review process, a significant volume of information was released to the applicant by QT. The information remaining in issue (**Information in Issue**) as contained in the bundle of 1383 pages that QT provided to OIC on 19 December 2023, comprises:
- pages 1170 to 1212 – comprising an Investigation Report dated 15 September 2022; and
  - pages 1298-1341 – comprising emails and related documents, dated on or around 20 September 2022, concerning the preparation of tax assessments by the Commissioner.<sup>11</sup>

### Issue for determination

19. Under section 105(1)(b) of the RTI Act, OIC has the power to decide any matter in relation to an access application that could have been decided by an agency. When conducting a merits review of an agency's decision, OIC '*stands in the shoes*' of the agency and makes the correct and preferable decision.
20. As QT no longer relies upon section 41 of the RTI Act, the issue for determination is whether access to the Information in Issue may be refused under section 47(3)(a) of the RTI Act because it is exempt information under schedule 3, section 10(1)(a) of the RTI Act.

### Relevant law

21. The RTI Act's primary object is to give a right of access to information in the government's possession or under the government's control unless, on balance, it is contrary to the public interest to give access.<sup>12</sup> The Act must be applied and interpreted to further this primary object,<sup>13</sup> and is to be administered with a pro-disclosure bias.<sup>14</sup>

<sup>11</sup> The applicant does not seek access to the names of QT staff contained in these pages.

<sup>12</sup> Section 3(1) of the RTI Act.

<sup>13</sup> Section 3(2) of the RTI Act.

<sup>14</sup> Section 44 of the RTI Act.

22. Section 23 of the RTI Act gives effect to the Act's primary object by conferring a right to be given access to documents. This right is subject to other provisions of the RTI Act,<sup>15</sup> including grounds on which access may be refused.<sup>16</sup> One of these grounds permits an agency to refuse access to a document to the extent the document comprises exempt information.<sup>17</sup>
23. Schedule 3 of the RTI Act lists information that is exempt from disclosure without the need to undertake any public interest considerations. This is because Parliament has already decided that the information listed in schedule 3 is contrary to the public interest to disclose.
24. Schedule 3, section 10 of the RTI Act provides that certain kinds of information relating to law enforcement are exempt from release. Schedule 3, section 10(2) lists information that is not exempt under section 10(1).
25. Schedule 3, section 10(1)(a) provides that information is exempt information if its disclosure could reasonably be expected to prejudice the investigation of a contravention or possible contravention of the law (including revenue law) in a particular case.
26. The following requirements must be satisfied in order for information to be exempt under schedule 3, section 10(1)(a) of the RTI Act:
  - there must be an investigation into a contravention or possible contravention of the law; and
  - disclosure of the information must reasonably be expected to prejudice the investigation.
27. If an investigation has been finalised, the exemption will likely not apply, as it is generally unlikely that disclosure of information could reasonably be expected to prejudice a concluded investigation.
28. The Information Commissioner has previously interpreted the phrase '*contravention or possible contravention of the law*' broadly,<sup>18</sup> and has found that the phrase:
  - is not limited to contraventions of the criminal law; and
  - extends to any law that imposes an enforceable legal duty to do or refrain from doing something.
29. The phrase '*could reasonably be expected to*' means that the relevant expectation must be reasonably based: that is, there must be real and substantial grounds for expecting the relevant occurrence, which can be supported by evidence or reasoning. There cannot be merely an assumption or allegation that the occurrence will take place, nor an expectation of an occurrence that is merely a possibility or that is speculative, conjectural, hypothetical or remote.<sup>19</sup> Importantly, the expectation must arise as a result of disclosure of the specific information in issue, rather than from other circumstances.<sup>20</sup>

<sup>15</sup> Section 23(1) of the RTI Act.

<sup>16</sup> Section 47 of the RTI Act.

<sup>17</sup> Sections 47(3)(a) and 48, and schedule 3, of the RTI Act.

<sup>18</sup> *T and Department of Health* (1994) 1 QAR 386.

<sup>19</sup> *Murphy and Treasury Department* (1995) 2 QAR 744 at [44] (*Murphy*), citing *Re B and Brisbane North Regional Health Authority* (1994) 1 QAR 279 at [160]. See also *Attorney-General's Department and Australian Iron and Steel Pty Ltd v Cockcroft* (1986) 10 FCR 180.

<sup>20</sup> *Murphy* at [54].

## Submissions

### *Submissions of the applicant*

30. The relevant submissions made by the applicant throughout the course of the review<sup>21</sup> in support of disclosure of the Information in Issue may be summarised as follows:

- QT has repeatedly refused to provide information or evidence to substantiate how the Commissioner made the decisions leading to the default tax assessments which is depriving the Entities of the ability to meaningfully respond to or oppose the assessments, and is compromising the Entities' objection rights under the *Taxation Administration Act*
- this may constitute a deliberate abuse of power to prevent the Entities exercising their objection rights
- as a result of the default assessments, the Entities were required to enter voluntary administration with the Commissioner now seeking to have the Entities liquidated
- it would undermine government transparency and accountability, and impede the administration of justice, for the Information in Issue to be kept secret, given that the Commissioner has relied upon the information in issuing the assessments
- a taxpayer cannot '*prove their innocence*' in relation to penalty tax determinations where the specific reasons for those determinations are known only to the Commissioner
- this conduct is contrary to the Commissioner's own charter which includes a commitment to '*explain our decisions*' and '*make our information readily available*'<sup>22</sup>
- there is a strong public interest in disclosure of the Information in Issue
- QT's submission that disclosure of the Information in Issue could reasonably be expected to prejudice an ongoing investigation should be treated with justifiable scepticism: if a government decision-maker may simply refuse to provide information on the basis that an investigation is being undertaken indefinitely, it should be apparent that this undermines the purpose of the RTI regime; and
- if QT suggests that the purported ongoing investigation relates to the determination of the Entities' objection to the assessments under the *Taxation Administration Act*, the Entities have received no substantive communication from the Commissioner in relation to their objection since the Commissioner's delegate acknowledged receipt on 2 February 2023.

### *Submissions of QT*

31. QT's relevant submissions regarding the application of schedule 3, section 10(1)(a) to the Information in Issue may be summarised as follows:<sup>23</sup>

<sup>21</sup> See footnote 9.

<sup>22</sup> Queensland Revenue Office, *Client Charter* (Web page dated 12 September 2023) <<https://qro.qld.gov.au/about-qro/client-charter/>>.

<sup>23</sup> See footnote 9.

- the Queensland Revenue Office (**QRO**) is investigating alleged tax evasion by the Entities
- the covert investigation became overt after the Commissioner issued assessment notices to the Entities, however, the issuing of these notices did not signal the end of the investigation
- in conjunction with the issuing of the assessments, the Commissioner provided the Entities with a summary of the beliefs the Commissioner had formed about the tax and employment arrangements of the Entities as a result of the Commissioner's investigation<sup>24</sup>
- the assessments issued by the Commissioner were default assessments, based upon sources of information disclosed to the Entities, and a review of the assessments by the Entities properly occurs through the objection framework provided for under the *Taxation Administration Act*
- on 31 January 2023, the applicant, on behalf of the Entities, lodged a formal objection to the assessment notices under the *Taxation Administration Act*
- on 1 March 2023, the applicant requested additional time to provide submissions in support of the Entities' objection, and advised that these submissions would be provided within 60 days of receipt by the applicant of the information requested in the applicant's RTI access application
- as such, a determination of the objection has not been made, and the objection process and QRO's investigation are ongoing
- once the Entities have made submissions in support of their objection, QRO will consider and determine the objection, which may necessitate a QRO investigator reviewing the original investigation material, re-opening lines of enquiry and/or addressing new lines of enquiry, and gathering and assessing further information to determine whether a reassessment is required; and
- premature release of the Information in Issue would prejudice the investigator's ability to do this.

32. In summary, QT submits that:

- QRO's investigation into alleged tax evasion by the Entities is ongoing; and
- release of the Information in Issue would prejudice the ongoing investigation as it would impact the investigator's ability to explore theories, discuss strengths and weaknesses of the investigation, and gather and review evidence.

33. As noted at paragraph 17 above, in addition to the final submission that it provided to OIC on 18 March 2024 and that it consented to being provided to the applicant, QT provided a separate submission to OIC that discussed the application of schedule 3, section 10(1)(a) of the RTI Act to specific parts of the Investigation Report that comprises part of the Information in Issue. QT did not consent to this extended version of the submission being provided to the applicant and I note that section 108 of the RTI Act prevents its disclosure in any event, given that it reveals information that is claimed to be exempt. Because of this, I am restricted in what I can say about the extended version of the submission, except to say that it aims to demonstrate that QRO's investigation into the Entities (beyond the formal objection process) is ongoing, and that disclosure of the Information in Issue could reasonably be expected to prejudice ongoing investigative steps. Information of a similar nature regarding the specific nature of QRO's ongoing investigation was provided to OIC in the Summary document referred to in footnote 6 above.

<sup>24</sup> Letter to the Entities dated 28 September 2022.

## Findings

34. I am satisfied that none of the exceptions contained in schedule 3, section 10(2) apply to the Information in Issue so as to exclude it from the application of section 10(1)(a). Accordingly, the Information in Issue will qualify for exemption under section 10(1)(a) if I am satisfied that:
- there is an ongoing investigation into a contravention or possible contravention of the law; and
  - disclosure of the Information in Issue could reasonably be expected to prejudice the investigation.
35. In respect of the first limb, the ordinary meaning of ‘investigation’ is ‘*the act of examining something carefully, esp to discover the truth about it*’.<sup>25</sup> I am satisfied that the actions taken by the Commissioner in respect of the Entities are properly to be regarded as investigative in nature. I am further satisfied that the investigation relates to a contravention or possible contravention of revenue law, namely, the *Payroll Tax Act 1971* (Qld).
36. QT contends that the Commissioner’s investigation into the Entities’ alleged payroll tax evasion is ongoing, firstly, because the objection process provided for under the *Taxation Administration Act* has not yet been finalised. Depending on the course which that objection process takes, and the issues raised by the Entities in their submissions, consideration and determination of the objection may involve re-examining the Investigation Report and the material gathered during the covert phase of the investigation; investigating new lines of inquiry; and gathering and reviewing additional evidence. Secondly, in the confidential submissions that QT provided to OIC (see paragraphs 17 and 33 above), QT sought to further demonstrate the ongoing nature of its investigation with reference to specific parts of the Information in issue and a discussion about the next investigative steps identified by the Commissioner.
37. In response to these submissions, the applicant simply disputes that the investigation can properly be regarded as ongoing, and contends that QT should not be permitted to undermine the purposes of the RTI Act by being permitted to argue that an investigation is being undertaken indefinitely.
38. Based on the submissions provided by QT, as summarised at paragraphs 31-33 above, I am satisfied that the Commissioner’s investigation into alleged tax evasion by the Entities can properly be regarded as ongoing. I have made these findings based not only on the fact that the objection process under the *Taxation Administration Act* is ongoing, but also on the additional information that QT has provided about other aspects of its investigation into the Entities. I acknowledge that some of QT’s submissions about the ongoing nature of its investigation into the Entities have not been able to be disclosed to the applicant, which has impacted the ability of the applicant to make meaningful submissions on this point. However, insofar as the submissions discuss information claimed to be exempt (as contained in the Investigation Report), that result is inescapable in light of section 108 of the RTI Act.<sup>26</sup> As regards other of QT’s submissions that discuss additional investigatory steps that have been identified and that relate to matters that extend beyond the objection process, I am satisfied that such submissions are genuinely confidential in nature and

<sup>25</sup> Cambridge Dictionary, *investigation* (Web page accessed 26 April 2024) <https://dictionary.cambridge.org/dictionary/english/investigation>.

<sup>26</sup> *BGC (Australia) Pty Ltd v Fremantle Port Authority* (2003) 28 WAR 187 at [16].



that their disclosure could reasonably be expected to prejudice the Commissioner's consideration of those matters, and the ability to undertake those additional steps.

39. Turning now to the second limb of the exemption, the question to consider is whether disclosure of the Information in Issue could reasonably be expected to prejudice the relevant investigation.
40. I have already noted that the Investigation Report outlines the possible next steps anticipated to be undertaken in the investigation process. I am satisfied that there is a reasonably based expectation (as opposed to a mere possibility or speculative assertion) that disclosure of the Investigation Report would prejudice QRO's investigation into the tax affairs of the Entities.
41. As to the information that concerns discussions between QRO officers about the information that was taken into account in preparing the assessment notices, I am satisfied that its disclosure prior to the conclusion of the objection process could reasonably be expected to prejudice not only the Commissioner's determination of the objection, but also aspects of the ongoing investigation into the Entities more generally, which may include, for example, addressing new or re-opening lines of inquiry concerning the basis for the assessments, and re-assessing or issuing fresh assessments. The Commissioner's investigation is clearly of a sensitive nature, and involves a substantial amount of money.
42. Finally, I would note that many of the applicant's submissions in support of disclosure of the Information in Issue raise what are properly to be regarded as public interest arguments, including arguments concerning the public interest in affording procedural fairness to the Entities, and in the general administration of justice, etc. However, as I have noted at paragraph 23 above, public interest considerations are irrelevant when considering whether information is exempt information under schedule 3 of the RTI Act. This is because Parliament has already decided that the information listed in schedule 3 is contrary to the public interest to disclose:

*The scheme of the legislation is clear enough. If and to the extent that a document comprises information which is exempt under s 48, the agency may refuse access to it under s 47(3)(a). In such a situation, it is unnecessary to consider the public interest balance test in s 49.<sup>27</sup>*

43. Accordingly, the only issue for OIC to determine is whether the Information in Issue meets the requirements for exemption under schedule 3, section 10(1)(a) of the RTI Act. For the reasons explained, I am satisfied that it does.

## DECISION

44. I set aside the decision under review. In substitution for it, I decide that access to the Information in Issue may be refused because it is exempt information under section 47(3)(a) and schedule 3, section 10(1)(a) of the RTI Act.
45. I have made this decision as a delegate of the Information Commissioner, under section 145 of the RTI Act.

---

<sup>27</sup> *Dawson-Wells v Office of the Information Commissioner & Anor* [2020] QCATA 60 at [10].

R Moss  
Principal Review Officer

Date: 1 May 2024

## APPENDIX

### Significant procedural steps

Date	Event
30 March 2023	OIC received the application for external review.
6 April 2023	OIC received preliminary documents from QT.
4 May 2023	OIC requested information from the applicant about its representation of the Entities.
18 May 2023	OIC received a response from the applicant.
24 May 2023	OIC advised the parties that the application for review had been accepted and requested information from QT about possible informal resolution options.
22 and 26 June 2023	OIC received from QT the Summary document (including an extended version for OIC) and copies of documents for release to the applicant.
12 July 2023	OIC expressed a preliminary view to the applicant about the application of section 41 of the RTI Act and advised that QT had agreed to release the Summary document and associated documents to the applicant.
13 July 2023	OIC received advice from QT that it had released the information to the applicant.
7 August 2023	OIC received advice from the applicant that it did not accept OIC's preliminary view and that it did not agree to resolve the review. The applicant proposed to narrow the scope of its access application.
8 August 2023	OIC advised QT of the applicant's proposed narrowed scope of its access application.
22 August 2023	OIC received advice from QT that it did not agree to withdraw its reliance upon section 41 of the RTI Act, together with submissions about the extent of the information already provided to the Entities.
23 August 2023	OIC expressed a preliminary view to the applicant.
15 September 2023	OIC received a response from the applicant including submissions in support of disclosure of the requested information and proposing a further narrowing of the scope of the access application.
25 October 2023	OIC advised QT of the applicant's proposed further narrowing of the scope of the access application.
27 November 2023	OIC received advice from QT that it agreed to withdraw its reliance upon section 41 of the RTI Act and to search for documents responding to the narrowed scope.

Date	Event
15 and 19 December 2023	OIC received copies of responsive documents from QT as well as a submission in support of its objection to disclosure of some documents (which submission it did not agree to be communicated to the applicant).
20 December 2023	OIC communicated a preliminary view to QT that some of the documents did not meet the requirements for exemption under the RTI Act.
6 February 2024	OIC received a response from QT advising that it agreed to the release of some documents, as well as a submission in support of QT's objection to disclosure of the remaining documents (which submission it did not agree to being communicated to the applicant).
9 February 2024	OIC advised QT that it was unable to accept confidential submissions from participants to a review except in exceptional circumstances because of the obligation on OIC to afford procedural fairness. OIC directed QT to provide the applicant with access to the documents that QT had agreed to release.
12 February 2024	OIC received advice from QT that the information had been released to the applicant.
26 February 2024	OIC received advice from the applicant that it continued to pursue access to the information remaining in issue, as well as a submission in support of disclosure.
29 February 2024	OIC contacted the applicant by telephone to discuss the information remaining in issue and confirmed, by subsequent email, the information to which the applicant continued to pursue access. OIC advised QT of the information now remaining in issue, together with the applicant's submissions in support of disclosure (as received by OIC on 26 February 2024), and requested a submission in response from QT.
18 March 2024	OIC received a final submission from QT, as well as additional confidential information in support of QT's objection to disclosure.
19 March 2024	OIC provided a copy of QT's submission to the applicant.