

FOI 25-26/102 - PART A

(The total number of Act of Grace applications received by the Department of Finance for each financial year from 2018-19 to 2024-25 (inclusive))

1. Number of AoG applications received

2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
229	2475	386	1442	895	869	547

* **includes manual count** (bulk rounds in SFC) included across all years.

*combined count (both service systems) from 2021-2022 onwards

FOI 25-26/102 - PART B

(The total number of Act of Grace applications not-approved by the Department of Finance for each financial year from 2018-19 to 2024-25 (inclusive))

2. Number of AoG applications declined

2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
110	54	96	172	345	249	128

* **includes manual count** (bulk rounds in SFC) included across all years.

*combined count (both service systems) from 2021-2022 onwards



Australian Government
Department of Finance

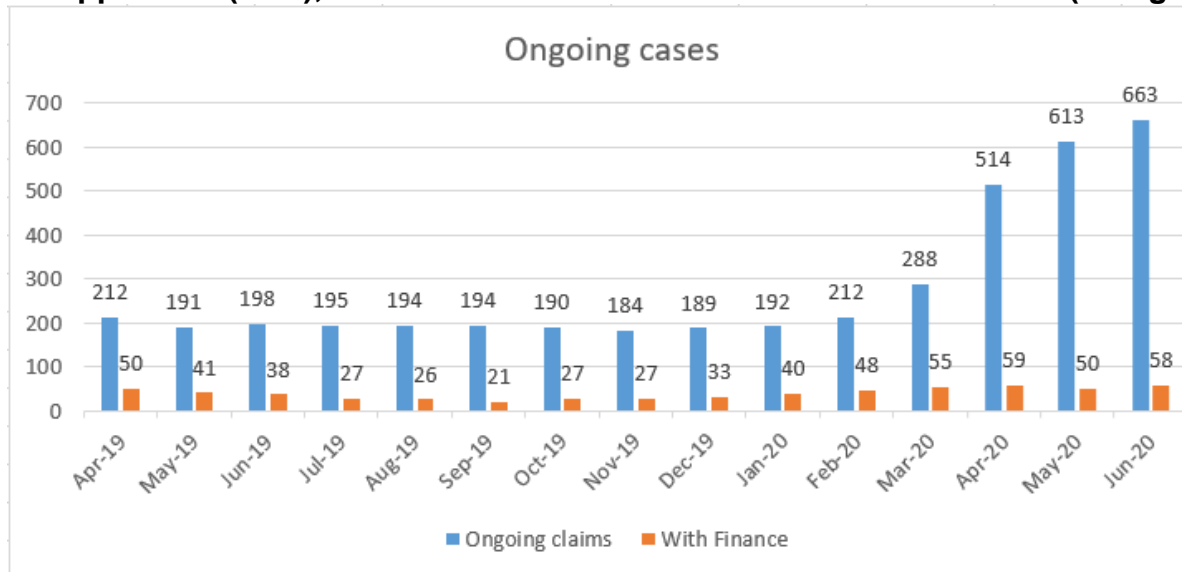
Discretionary Payments weekly report – 03 July 2020

Snapshot for this week

Ongoing cases (previous week)	Status of ongoing cases	Cases received	Cases completed	Average days with Finance of claims finalised (previous week)
<p>s22</p> <ul style="list-style-type: none"> 571 act of grace s22 4 combined act of grace and waiver of debt 	<p>58 with Finance.</p> <p>617 with agency or claimant.</p>	27	15	<p>53 (14.3)</p> <p>Median days with Finance</p> <p>13.5 (10)</p>

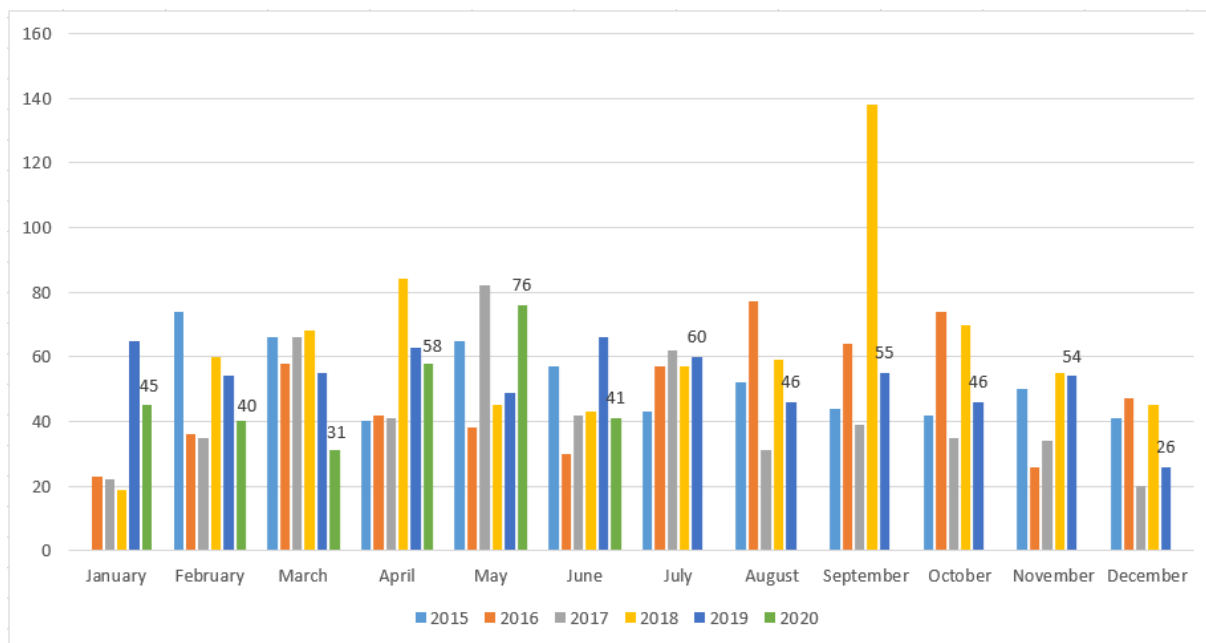
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The graph below shows the number of total cases, including cases with agencies or applicants (blue), and cases with Finance for active consideration (orange).



Figures reflect cases as at the end of each month.

The following graph shows a month-by-month comparison of claims completed during 2015, 2016, 2017, 2018, 2019 and 2020.



Figures reflect cases as at the end of each month.

ESTIMATES BRIEF – Hot Issue

Budget Estimates – October 2020

DEBTS

REPORTING ON ACT OF GRACE AND DEBT WAIVERS

Subject/Issue

The publication of act of grace and debt waiver information.

Key facts and figures

- On 15 June 2020, Assistant Minister Seselja advised the Senate that Finance would publish aggregated act of grace and debt waiver claims data, in a manner that would not identify any individual claimant.
- Data for the 5 financial years from 1 July 2015 to 30 June 2020 was published on www.transparency.gov.au on 20 October 2020 and linked from the Finance website (Attachment A).

Key points

- On 15 June 2020, Senator Seselja, informed the Senate of a commitment to publicly report the figures and stated that the figures up to the 2019-20 financial year would be released later this the calendar year.
- The data to 30 June 2020 was released on 20 October 2020 following the checking of final figures with agencies to ensure accuracy of the data.

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Background

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Date:	19 October 2020
Cleared by (SES):	Andrew Jagers
Telephone No:	s22
Group/Branch:	Commercial and Government Services/Risk and Claims Branch
Contact Officer:	s22
Telephone No:	s22
Consultation:	Nil
PDR Number:	SB20-000119
Last Printed	s22

ATTACHMENT A

Waivers of Commonwealth Debts

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Act of Grace Payments

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Finance Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case by case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website at: <https://www.finance.gov.au/individuals/act-grace-payments-waiver-debts-commonwealth-compensation-detriment-caused-defective-administration-cdda/act-grace-payments>

The number and total value of act of grace payments approved are provided in table 2:

Table 2: Approved Act of Grace payments between 2015-16 and 2019-20

Year	Number of waivers approved	Total Value
2015-16	59	\$2,758,148.48
2016-17	65	\$8,259,562.88
2017-18	57	\$758,229.66
2018-19	123	\$11,809,699.52
2019-20	1860	\$45,310,916.92*

Notes

*2019-20 includes use of the act of grace power to provide COVID19 assistance measures including:

- Reimbursement of fees paid by commercial 362 fishers for Commonwealth fishing levies for 2020 <https://www.afma.gov.au/news-media/news/next-steps-australian-fisheries-management-authority-levy-relief>
- Reimbursement of fees and charges paid by 1,259 education and training providers <https://www.dese.gov.au/covid-19/higher-education/higher-education-faq>

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy (available at <https://www.finance.gov.au/publications/policy/departments-finance-privacy-policy>), Finance is unable to comment on specific act of grace applications to protect the personal information of applicants.

FACT SHEET

Additional Estimates – February 2022

ACT OF GRACE / DEBT WAIVERS

ACT OF GRACE PAYMENTS AND WAIVERS OF COMMONWEALTH DEBTS

Subject/Issue

Act of grace payments and debt waivers are discretionary. Each request is carefully assessed on its merits.

Key facts, figures or metrics

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- Attachment A provides published statistics on the use of the act of grace and debt waiver mechanisms for the 2020-21 financial year.
- Attachment B provides statistics (not published) of all act of grace and debt waiver decisions for 2018-19 to 2020-21.

ACT OF GRACE/ DEBT WAIVERS

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If asked to provide detail on a specific act of grace or debt waiver claim.

- On 9 August 2021, data from 1 July 2016 to 30 June 2021 was published on www.transparency.gov.au and linked from the Finance website (link [here](#) and attached). This is the second year where Finance has published this data (the first publication was made on 20 October 2020).

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Date:	18/01/2022
Cleared by (SES):	Andrew Danks
Telephone No:	02 6215 3996
Group/Branch:	Procurement and Insurance Division
Contact Officer:	Gareth Sebar
Telephone No:	02 6215 3516
Consultation:	Nil
Last Printed	s22

ACT OF GRACE/ DEBT WAIVERS

ATTACHMENT A

Waivers of Commonwealth Debts

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Act of Grace Payments

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Finance Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case by case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website at: <https://www.finance.gov.au/individuals/act-grace-payments-waiver-debts-commonwealth-compensation-detriment-caused-defective-administration-cdda/act-grace-payments>

The number and total value of act of grace payments approved are provided in table 2:

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2017-18	57	\$758,229.66
2018-19	123	\$11,809,699.52
2019-20	1860	\$45,310,916.92*
2020-21	166	\$16,001,200.34

Notes

*2019-20 includes use of the act of grace power to provide COVID19 assistance measures including:

- Reimbursement of fees paid by commercial 362 fishers for Commonwealth fishing levies for 2020 <https://www.afma.gov.au/news-media/news/next-steps-australian-fisheries-management-authority-levy-relief>
- Reimbursement of fees and charges paid by 1,259 education and training providers <https://www.dese.gov.au/covid-19/higher-education/higher-education-faq>

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy (available at <https://www.finance.gov.au/publications/policy/departments-finance-privacy-policy>), Finance is unable to comment on specific act of grace applications to protect the personal information of applicants.

ACT OF GRACE/ DEBT WAIVERSATTACHMENT B**Decisions on act of grace and waiver of debt requests**

2018/2019	Approved	Not Approved	Total
Act of Grace	123	112	235

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2019/2020*	Approved	Not Approved	Total
Act of Grace	1,860	59	1,919

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*2019-20 includes use of the act of grace power to provide COVID19 assistance measures

2020/2021	Approved	Not Approved	Total
Act of Grace	166	106	272

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2021/2022*	Approved	Not Approved	Total
Act of Grace	39	152	191

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* Figure to 9 February 2022

FACT SHEET

Budget Estimates – March/April 2022

ACT OF GRACE / DEBT WAIVERS

ACT OF GRACE PAYMENTS AND WAIVERS OF COMMONWEALTH DEBTS

Subject/Issue

Act of grace payments and debt waivers are discretionary. Each request is carefully assessed on its merits.

Key facts, figures or metrics

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- Attachment A provides published statistics on the use of the act of grace and debt waiver mechanisms for the 2020-21 financial year.
- Attachment B provides statistics (not published) of all act of grace and debt waiver decisions for 2019-20 to 2021-22.

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ACT OF GRACE/ DEBT WAIVERS

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Date:	22/3/2022
Cleared by (SES):	Andrew Danks
Telephone No:	02 6215 3996
Group/Branch:	Procurement and Insurance Division
Contact Officer:	Gareth Sebar
Telephone No:	02 6215 3516
Consultation:	Nil
Last Printed	s22

ATTACHMENT A

Waivers of Commonwealth Debts

s22



Act of Grace Payments

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Finance Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case by case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website at: <https://www.finance.gov.au/individuals/act-grace-payments-waiver-debts-commonwealth-compensation-detriment-caused-defective-administration-cdda/act-grace-payments>

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2019-20	1860	\$45,310,916.92*
2020-21	166	\$16,001,200.34

Notes

*2019-20 includes use of the act of grace power to provide COVID19 assistance measures including:

- Reimbursement of fees paid by commercial 362 fishers for Commonwealth fishing levies for 2020 <https://www.afma.gov.au/news-media/news/next-steps-australian-fisheries-management-authority-levy-relief>
- Reimbursement of fees and charges paid by 1,259 education and training providers <https://www.dese.gov.au/covid-19/higher-education/higher-education-faq>

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy (available at <https://www.finance.gov.au/publications/policy/department-finance-privacy-policy>), Finance is unable to comment on specific act of grace applications to protect the personal information of applicants.

ACT OF GRACE/ DEBT WAIVERS

ATTACHMENT B**Decisions on act of grace and waiver of debt requests**

2019-20	Approved (includes partially approved)	Declined	Finalised	Total
Act of Grace	1,860	59	79	1,998
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*2019-20 includes use of the act of grace power to provide COVID-19 assistance measures

2020/21	Approved (includes partially Approved)	Declined	Finalised	Total
Act of Grace	166	106	104	376
s22				

2021/22	Approved (includes partially Approved)	Declined	Finalised	Total
Act of Grace	46	156	89	291
s22				

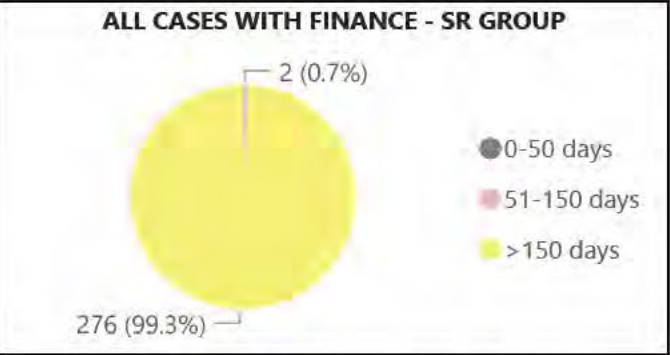
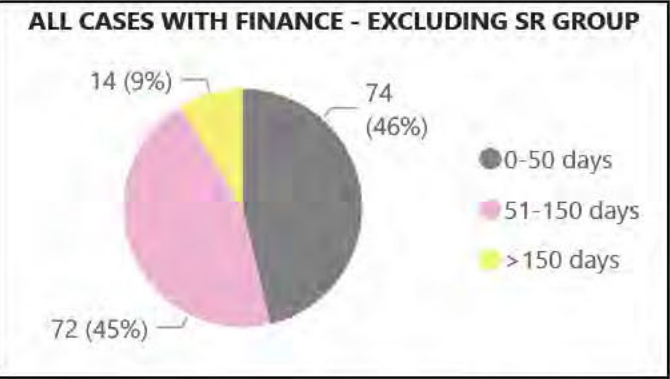
*Figure as of 16 March 2022

NB: Finalised includes applications referred for action under alternate process (e.g. CDDA), closed as out of scope (e.g. State Government matters) or review requests that are not accepted (do not provide new information or demonstrate an error of fact).

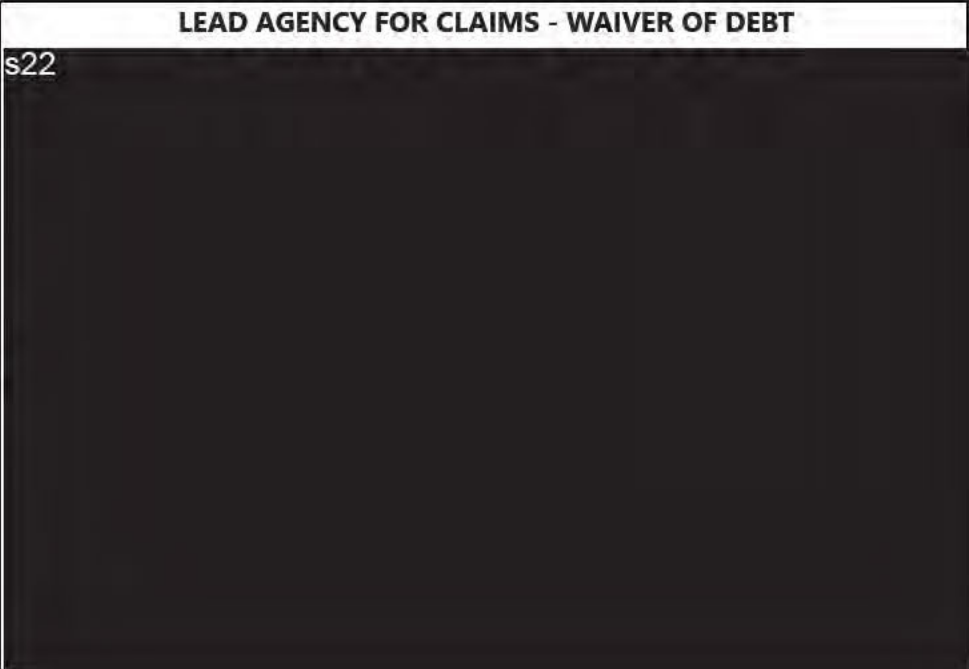
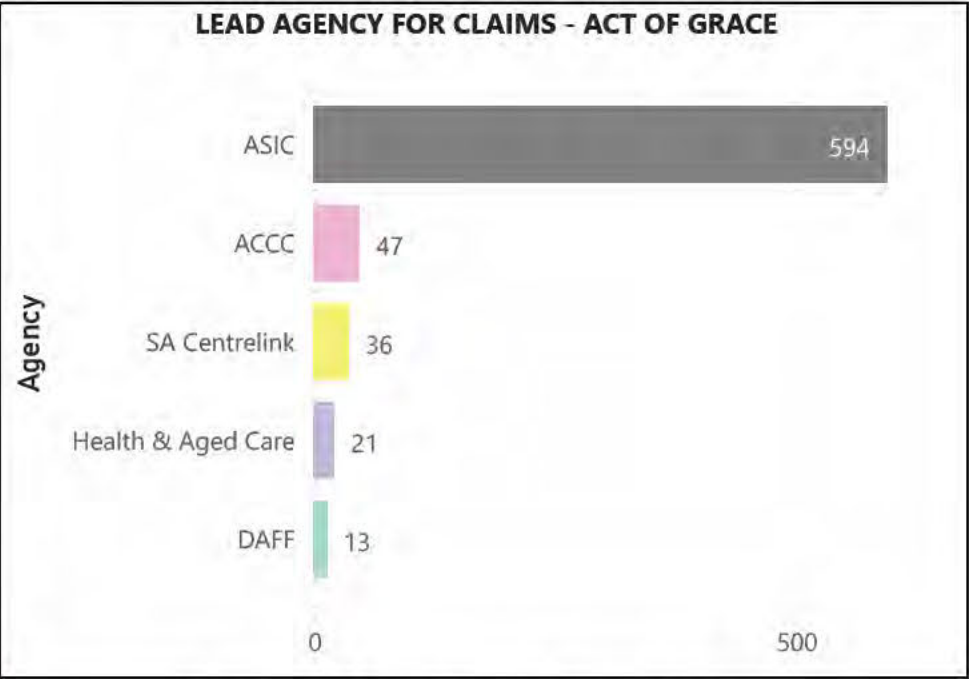
NBB: Amounts include bulk claims broken down to include all constituent claims.

Discretionary Payments - Claims active as at 13 January 2023

TOTAL ACTIVE CASES	
Claim Type	Number of active cases
Act of Grace	768
Both	12
Waiver	s22
Total	



CASELOAD CHANGE SINCE LAST REPORT		
Claim Type	New	Resolved
Act of Grace	N/A	N/A
Both	N/A	N/A
Waiver	N/A	N/A



Act of Grace Payments and Waivers of Debts

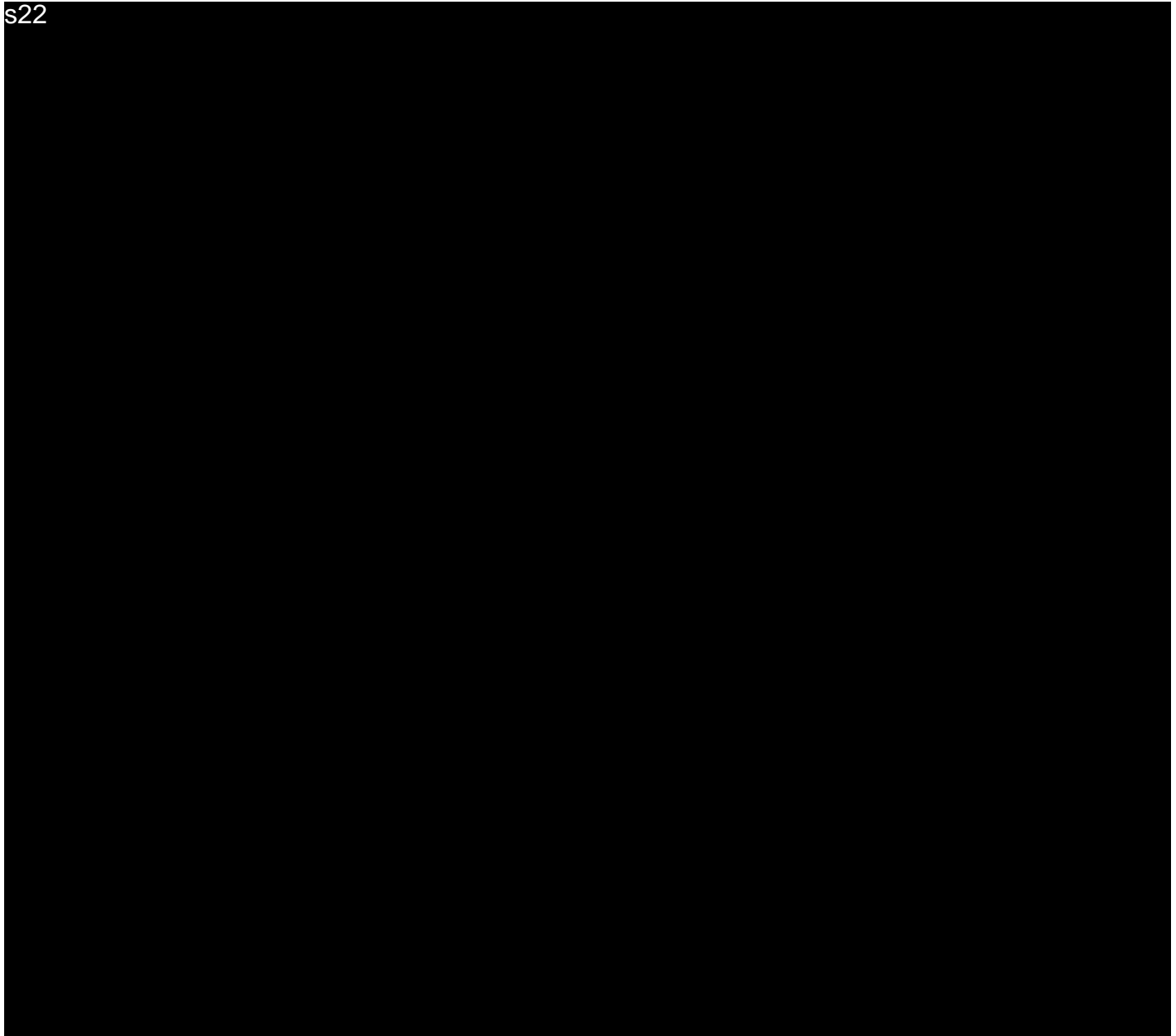
Subject/Issue

Act of grace payments and waivers of debts owed to the Commonwealth under the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

Key Facts and Figures

- For 2021-22:
 - 732 act of grace payments – total value of \$9,349,513.27
- Data on act of grace payments and approved debt waivers is published on www.transparency.gov.au.

s22



If asked about SR Group claims

- Since April 2020, Finance has received over 1,000 act of grace requests from SR Group Advisory Pty Ltd, which represents former investors in 14 failed superannuation and investment schemes.
- As at 9 January 2023, Finance has made 378 decisions on act of grace requests relating to 4 of the failed schemes.

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If asked about time taken to make decisions

- Finance takes a careful, deliberative and transparent approach to decision-making.
- This involves seeking information from claimants and relevant agencies, and affording a high standard of procedural fairness.
- Decisions will be made as soon as possible within these procedural requirements.

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Additional Information

Attachment A – Background

Attachment B – Waivers of Commonwealth Debts

Attachment C – Act of Grace Payments

Date:	07 February 2023
Cleared by (SES):	Rachel Antone
Telephone No:	02 6215 3382
Group/Branch:	Procurement and Instance Division / Procurement and Discretionary Payments Branch
Contact Officer:	s22
Telephone No:	s22
Consultation:	Nil
Last Printed	

Attachment C**Act of Grace Payments**

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case by case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website.

Table 2: Approved Act of Grace payments between 2017-18 and 2021-22

Year	Number of waivers approved	Total Value	Average	Median
2017-18	57	\$758,229.66	\$13,302.27	\$7,000.00
2018-19	123	\$11,809,699.52	\$96,013.82	\$12,500.00
2019-20	1,860	\$45,310,916.92	\$24,360.71	\$3,357.50
2020-21	166	\$16,001,200.34	\$96,392.77	\$4,389.80
2021-22	732	\$9,349,513.27	\$12,772.56	\$635.70

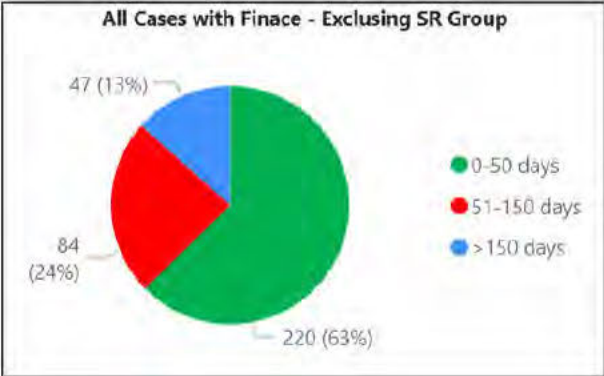
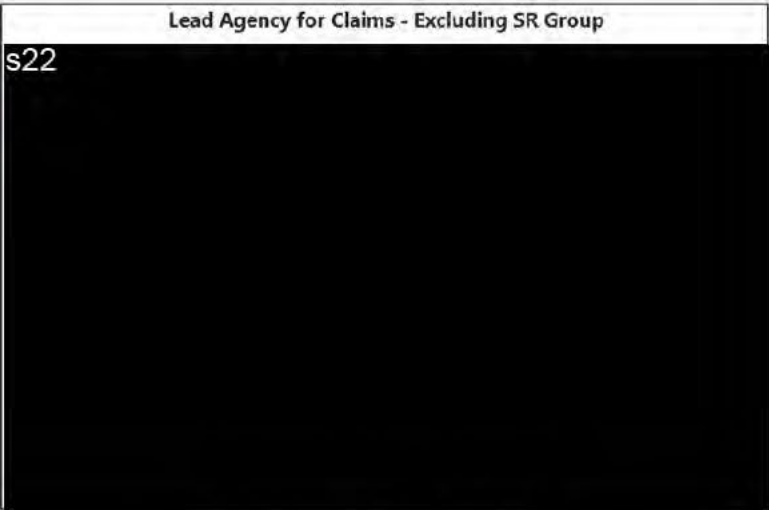
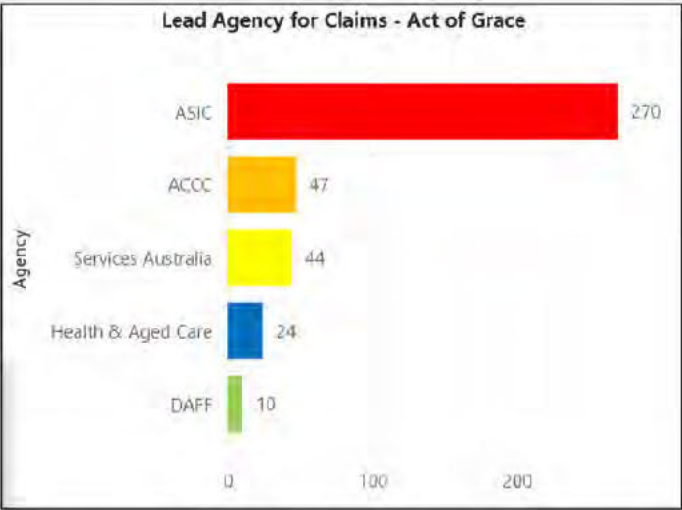
In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy, Finance is unable to comment on specific act of grace applications to protect the personal information of applicants.

Average and median data is included to provide greater insights into decision making of the Commonwealth, it is not an indicator of past or potential future decision-making. All requests are assessed on their own merits and outcomes each year will vary depending on the nature of claims made and approved.

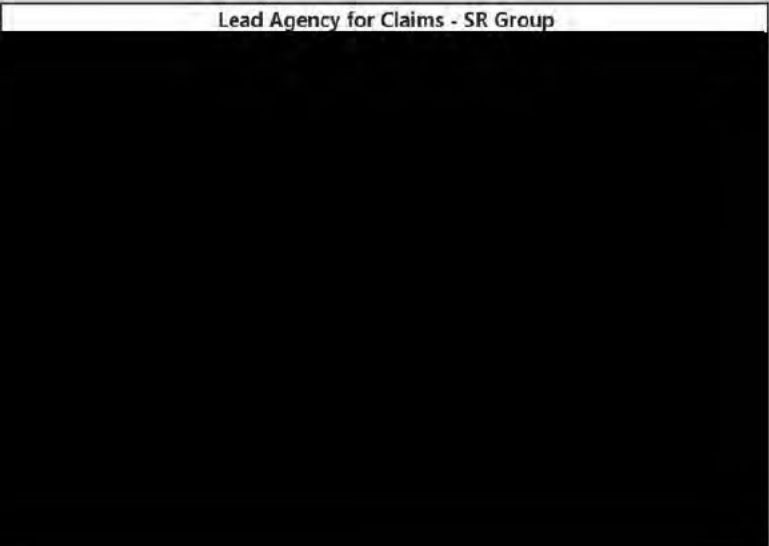
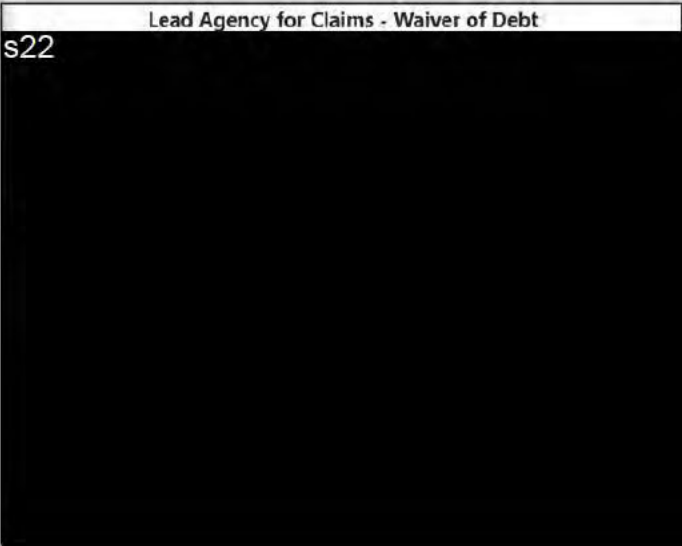
- The average is the sum of the total value of waivers approved divided by the number of waivers approved.
- The median is the middle number in a sorted, ascending or descending list of numbers and can be more descriptive of that data set than the average. It is the point above and below which half (50%) the observed data falls, and so represents the midpoint of the data.

Active Discretionary Payments Claims as at 13 April 2023

Total Active Cases	
Claim Type	Number of active cases
Act of Grace	438
Both	13
Waiver	s22
Total	

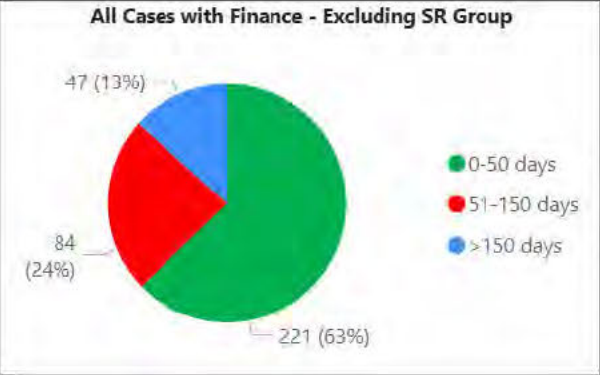


Caseload Change Since Last Report		
Claim Type	New	Resolved
Act of Grace	38	371
Both	3	3
Waiver	s22	
Total		

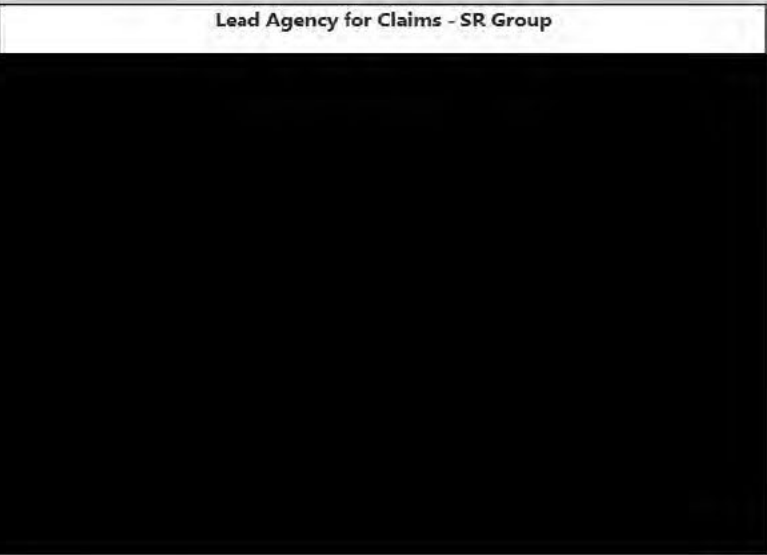
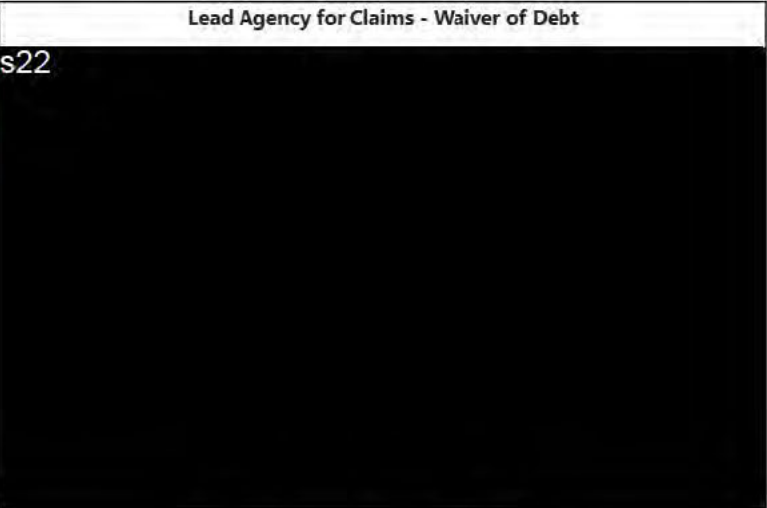
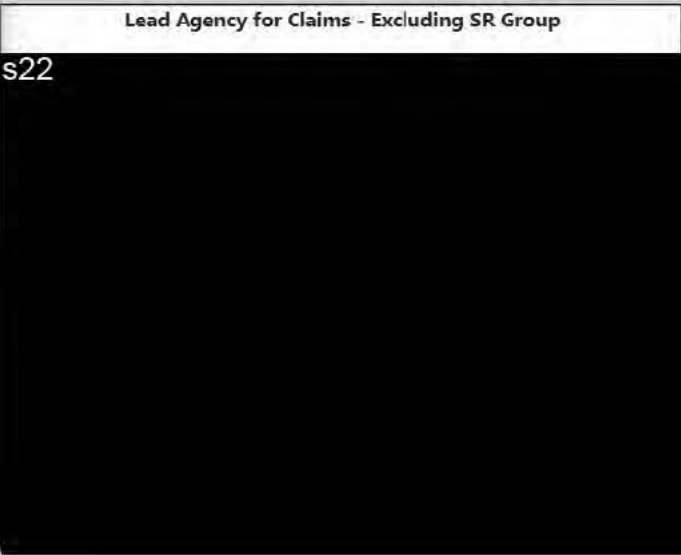
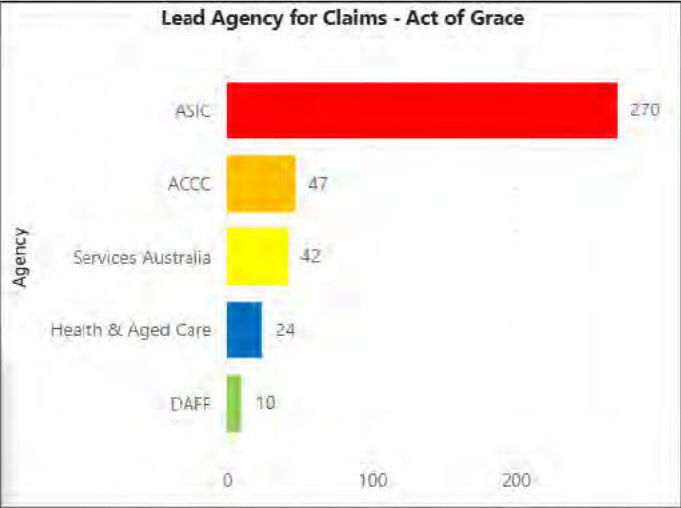


Active Discretionary Payments Claims as at 26 April 2023

Total Active Cases	
Claim Type	Number of active cases
Act of Grace	434
Both	13
Waiver	s22
Total	



Caseload Change Since Last Report		
Claim Type	New	Resolved
Act of Grace	43	375
Both	4	4
Waiver	s22	
Total		



ESTIMATES BRIEF – Fact Sheet

Additional Estimates – February 2023

ACT OF GRACE/DEBT WAIVER

Act of Grace Payments and Waivers of Debts

Subject/Issue

Act of grace payments and waivers of debts owed to the Commonwealth under the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

Key Facts and Figures

- For 2021-22:
 - 732 act of grace payments – total value of \$9,349,513.27
- Data on act of grace payments and approved debt waivers is published on www.transparency.gov.au.

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If asked about SR Group claims

- Since April 2020, Finance has received over 900 act of grace requests from SR Group Advisory Pty Ltd, which represents former investors in 14 failed superannuation and investment schemes.
- As at 3 May 2023, Finance has made 634 decisions on act of grace requests relating to 9 of the failed schemes.

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If asked about time taken to make decisions

- Finance takes a careful, deliberative and transparent approach to decision making.
- This involves seeking information from claimants and relevant agencies, and affording a high standard of procedural fairness.
- Decisions will be made as soon as possible within these procedural requirements.

Additional Information

Attachment A – Background

Attachment B – Waivers of Commonwealth Debts

Attachment C – Act of Grace Payments

Date:	May 2023
Cleared by (SES):	Gareth Sebar
Telephone No:	02 6215 3516
Group/Branch:	Procurement and Insurance Division / Procurement and Discretionary Payments Branch
Contact Officer:	s22
Telephone No:	s22
Consultation:	Nil
Last Printed	

Attachment C**Act of Grace Payments**

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case by case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website.

Table 2: Approved Act of Grace payments between 2017-18 and 2021-22

Year	Number of waivers approved	Total Value	Average	Median
2017-18	57	\$758,229.66	\$13,302.27	\$7,000.00
2018-19	123	\$11,809,699.52	\$96,013.82	\$12,500.00
2019-20	1,860	\$45,310,916.92	\$24,360.71	\$3,357.50
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2021-22	732	\$9,349,513.27	\$12,772.56	\$635.70

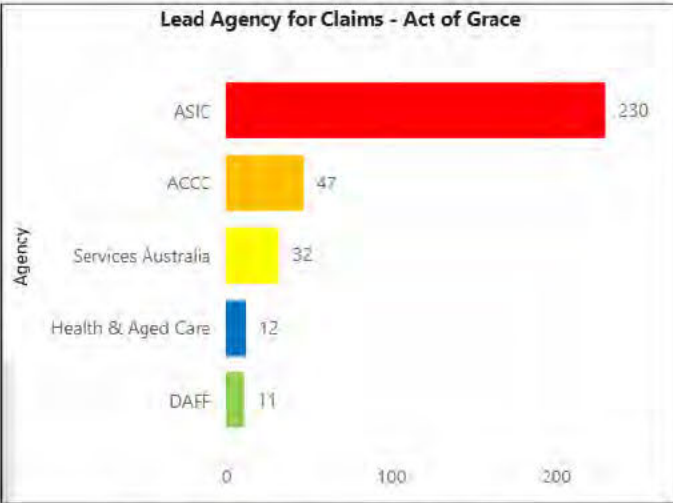
In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy, Finance is unable to comment on specific act of grace applications to protect the personal information of applicants.

Average and median data is included to provide greater insights into decision making of the Commonwealth, it is not an indicator of past or potential future decision-making. All requests are assessed on their own merits and outcomes each year will vary depending on the nature of claims made and approved.

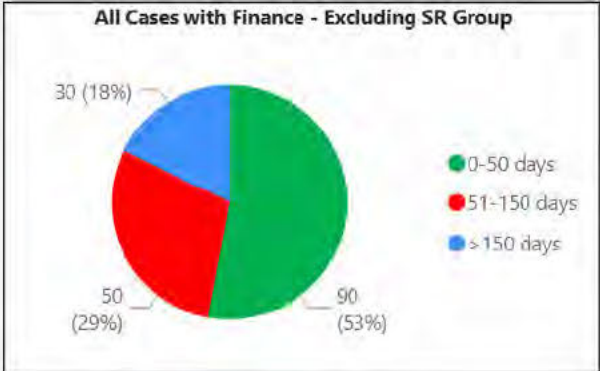
- The average is the sum of the total value of waivers approved divided by the number of waivers approved.
- The median is the middle number in a sorted, ascending or descending list of numbers and can be more descriptive of that data set than the average. It is the point above and below which half (50%) the observed data falls, and so represents the midpoint of the data.

Active Discretionary Payments Claims as at 21 July 2023

Total Active Cases	
Claim Type	Number of active cases
Act of Grace	372
Both	4
Waiver	s22
Total	



Lead Agency for Claims - Waiver of Debt	
	s22



Lead Agency for Claims - Excluding SR Group	
	s22

Lead Agency for Claims - SR Group	
	s22

Caseload Change Since Last Report		
Claim Type	New	Resolved
Act of Grace	25	89
Both	1	5
Waiver	s22	
Total		

Additional Information Factsheet

FACT SHEET

Act of Grace Payments and Waivers of Debts

Act of grace payments and waivers of debts owed to the Commonwealth under the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

OVERVIEW:

- Key facts and figures for 2022-23:
 - 749 act of grace payments – total value of \$8,356,486.53
- Data on act of grace payments and approved debt waivers is published on www.transparency.gov.au.

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If asked about time taken to make decisions

- Finance takes a careful, deliberative and transparent approach to decision making.
- This involves seeking information from claimants and relevant agencies, and affording a high standard of procedural fairness.
- Decisions will be made as soon as possible within these procedural requirements.

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If asked about SR Group claims

- Since April 2020, Finance has received over 900 act of grace requests from SR Group Advisory Pty Ltd, which represents former investors in 14 failed superannuation and investment schemes.
- As at 21 September 2023, Finance has made 671 decisions on act of grace requests relating to 10 of the failed schemes.

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Additional information

- Attachment A – Background
- Attachment B – Published data on Waivers of Commonwealth Debts
- Attachment C – Published data on Act of Grace Payments

Cleared by: Rachel Antone, A/g First Assistant Secretary

Last Updated: 25 September 2023

Attachment C**ACT OF GRACE PAYMENTS**

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case-by-case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website.

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2020-21	166	\$16,001,200.34	\$96,392.77	\$4,389.80
2021-22	732	\$9,349,513.27	\$12,772.56	\$635.70
2022-23	749	\$8,356,486.53	\$11,156.86	\$5,802.27⁴

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy, Finance is unable to comment on specific waiver of debt applications to protect the personal information of applicants.

Average and median data is included to provide greater insights into decision making of the Commonwealth, it is not an indicator of past or potential future decision-making. All requests are assessed on their own merits and outcomes each year will vary depending on the nature of claims made and approved.

- The average is the sum of the total value of approved act of grace applications divided by the number of approved act of grace applications.
- The median is the middle number in a sorted, ascending or descending list of numbers and can be more descriptive of that data set than the average. It is the point above and below which half (50 per cent) of the observed data falls, and so represents the midpoint of the data.

⁴ 2022-23 includes 680 act of grace payments that were made to individuals impacted by the Federal Court's decision in *Commissioner of Taxation v Douglas* to ensure no parent is worse off due to adjustments to child support payments as a result of adjustments to taxable incomes following the decision, see <https://www.dss.gov.au/families-and-children-programs-services-the-child-support-scheme/commissioner-of-taxation-v-douglas-decision>.

Active Discretionary Payments Claims as at 31 October 2023

Total Active Cases	
Request Type	Count of Request Type
Act of Grace	39
Waiver of Debt	s22
Total	

Caseload Change Since Last Report	
Request Type	Resolved CRM Claims
Act of Grace	175
Waiver of Debt	s22
Total	

Caseload Change Since Last Report	
Request Type	Resolved SFCD Claims
Act of Grace	11
Act of Grace and Waiver	3
Waiver	s22
Total	

Cases	Not approved/Approved
SR Group	70
Total	70



s22

Additional Information Factsheet

FACT SHEET

Act of Grace Payments and Waivers of Debts

Act of grace payments and waivers of debts owed to the Commonwealth are discretionary, administrative decisions under the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

OVERVIEW:

- Key facts and figures for 2022-23:
 - 749 act of grace payments – total value of \$8,356,486.53
- Data on act of grace payments and approved debt waivers is published on www.transparency.gov.au.

s22

If asked about time taken to make decisions

- Finance takes a careful, deliberative and transparent approach to decision making.
- This involves seeking information from claimants and relevant agencies, and affording a high standard of procedural fairness.
- Decisions will be made as soon as possible within these procedural requirements.

s22



- Since April 2020, Finance has received 974 act of grace requests from SR Group Advisory Pty Ltd, which represents former investors in 14 failed superannuation and investment schemes.
- As at 17 January 2024, Finance has made 890 decisions on act of grace requests relating to 12 of the failed schemes.

s22



Additional information

- Attachment A – Background
- Attachment B – Published data on Waivers of Commonwealth Debts
- Attachment C – Published data on Act of Grace Payments

Cleared by: Rachel Antone, First Assistant Secretary

Last Updated: 25 January 2024

s22

Attachment C**ACT OF GRACE PAYMENTS**

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case-by-case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website.

Table 2: Approved Act of Grace payments between 2018-19 and 2022-23

Year	Number of payments approved	Total Value	Average	Median
2018-19	123	\$11,809,699.52	\$96,013.82	\$12,500.00
2019-20	1,860	\$45,310,916.92	\$24,360.71	\$3,357.50
2020-21	166	\$16,001,200.34	\$96,392.77	\$4,389.80
2021-22	732	\$9,349,513.27	\$12,772.56	\$635.70
2022-23	749	\$8,356,486.53	\$11,156.86	\$5,802.27⁴

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy, Finance is unable to comment on specific waiver of debt applications to protect the personal information of applicants.

Average and median data is included to provide greater insights into decision making of the Commonwealth, it is not an indicator of past or potential future decision -making. All requests are assessed on their own merits and outcomes each year will vary depending on the nature of claims made and approved.

- The average is the sum of the total value of approved act of grace applications divided by the number of approved act of grace applications.
- The median is the middle number in a sorted, ascending or descending list of numbers and can be more descriptive of that data set than the average. It is the

⁴ 2022-23 includes 680 act of grace payments that were made to individuals impacted by the Federal Court's decision in *Commissioner of Taxation v Douglas* to ensure no parent is worse off due to adjustments to child support payments as a result of adjustments to taxable incomes following the decision, see <https://www.dss.gov.au/families-and-children-programs-services-the-child-support-scheme/commissioner-of-taxation-v-douglas-decision>.

point above and below which half (50 per cent) of the observed data falls, and so represents the midpoint of the data.

4 2022-23 includes 680 act of grace payments that were made to individuals impacted by the Federal Court's decision in Commissioner of Taxation v Douglas to ensure no parent is worse off due to adjustments to child support payments as a result of adjustments to taxable incomes following the decision, see

<https://www.dss.gov.au/families-and-children-programs-services-the-child-support-scheme/commissioner-of-taxation-v-douglas-decision>

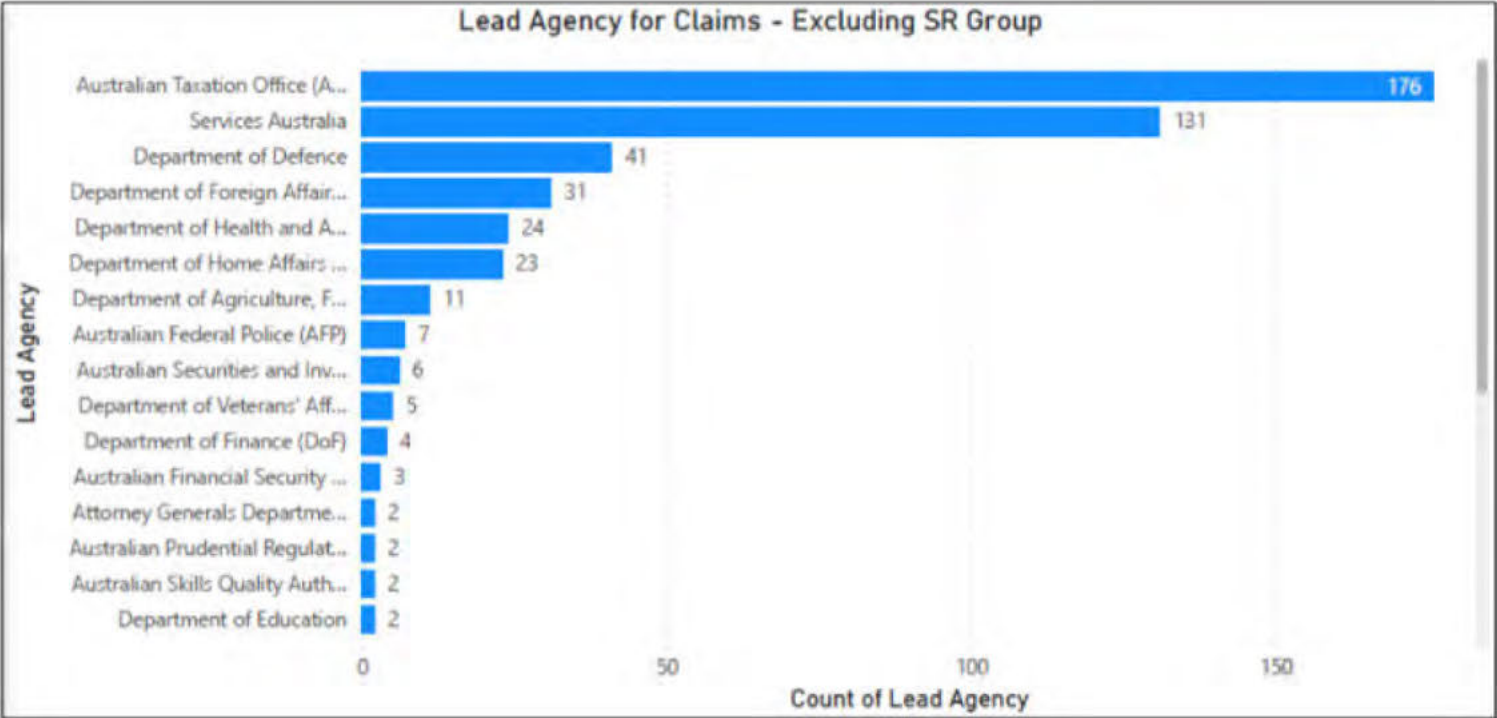
Active Discretionary Payments Claims at 29 February 2024

Total Active Cases	
Request Type	Total Active Cases
Act of Grace	137
Waiver of Debt	s22
Total	

Caseload Change Since Last Report		
Request Type	Sum of New	Sum of Resolved
Act of Grace	36	28
Waiver	s22	
Total		

SR Group Cases		
Request Type	Status	Sum of Cases
Act of Grace	Active	86
Act of Grace	Closed	120
Total		206

Active Cases with Finance	
Request Type	Sum of Cases
Act of Grace	54
Waiver of Debt	s22
Total	



s22

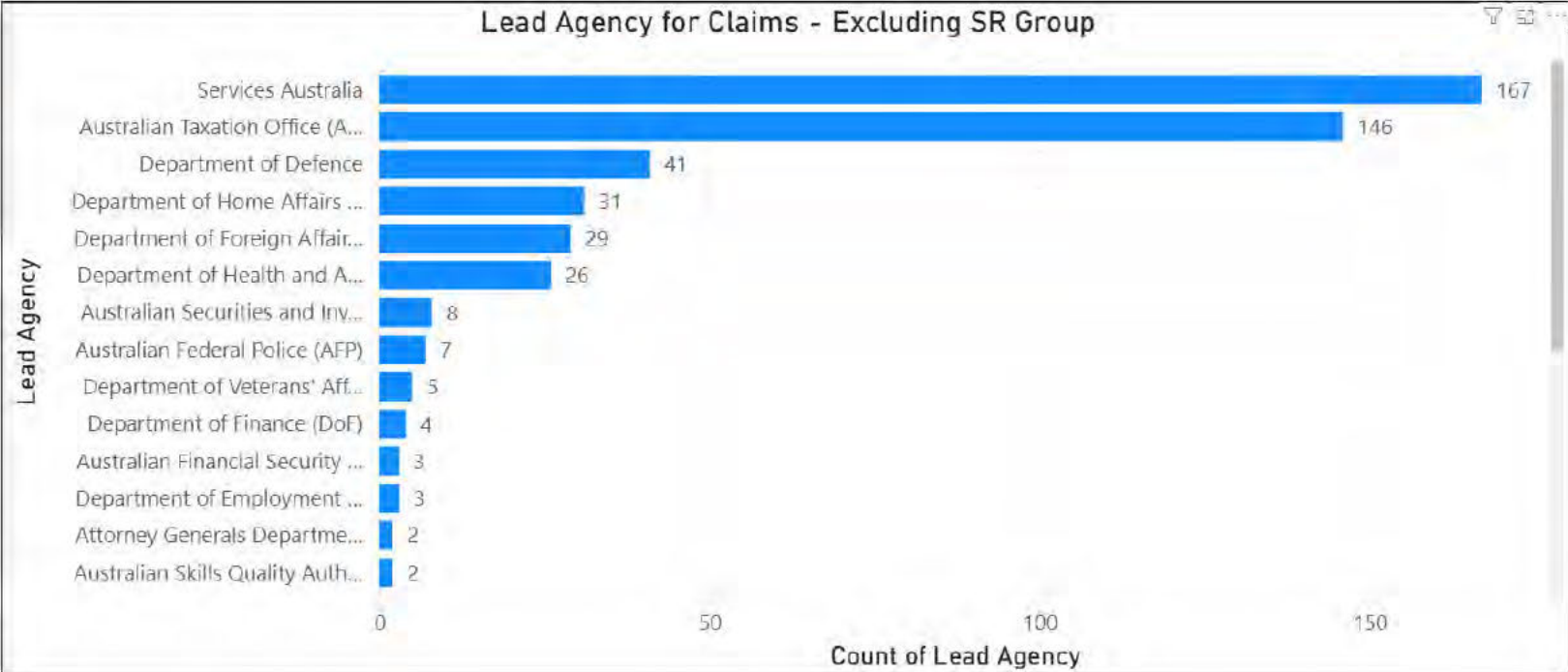
Active Discretionary Payments Claims at 31 May 2024

Total Active Cases	
Request Type	Number of Cases
Act of Grace	142
Waiver of Debt	s22
Total	

Caseload Change Since Last Report		
Request Type	New Cases	Completed Cases
Act of Grace	49	32
Waiver of Debt	s22	
Total		

SR Group Cases		
Request Type	Status	Number of Cases
Act of Grace	Active	86
Act of Grace	Closed	120
Total		206

Active Cases with Finance	
Request Type	Number of Cases
Act of Grace	68
Waiver of Debt	s22
Total	



s22

Additional Information Factsheet

FACT SHEET

Act of Grace Payments and Waivers of Debts

Act of grace payments and waivers of debts owed to the Commonwealth are discretionary, administrative decisions under the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

OVERVIEW:

- Key facts and figures for 2024-25 (as at 30 September 2024):
 - 115 act of grace payments – total value of \$585,877.87.
- Data on act of grace payments and approved debt waivers is published on www.transparency.gov.au each financial year.

If asked about time taken to make decisions

- Finance takes a careful, deliberative, and transparent approach to decision making.
- This involves seeking information from claimants and relevant agencies and affording a high standard of procedural fairness.
- Decisions will be made as soon as possible within these procedural requirements.

s22



If asked about SR Group claims

- Since April 2020, Finance has received 974 act of grace requests from SR Group Advisory Pty Ltd, which represents former investors in 14 failed superannuation and investment schemes.
- As at 15 October 2024, Finance has made 928 decisions on act of grace requests relating to 13 of the failed schemes

s22



Additional information

- Attachment A – Background (including PBS references)
- Attachment B – Published data on Waivers of Commonwealth Debts
- Attachment C – Published data on Act of Grace Payments

Cleared by: Rachel Antone, First Assistant Secretary
Last Updated: 25/10/2024

s22

Attachment C**ACT OF GRACE PAYMENTS**

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case-by-case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website.

Table 2: Approved Act of Grace payments between 2018-19 and 2024-25

Year	Number of payments approved	Total Value	Average	Median
2018-19	123	\$11,809,699.52	\$96,013.82	\$12,500.00
2019-20	1,860	\$45,310,916.92	\$24,360.71	\$3,357.50
2020-21	166	\$16,001,200.34	\$96,392.77	\$4,389.80
2021-22	732	\$9,349,513.27	\$12,772.56	\$635.70
2022-23	749	\$8,356,486.53	\$11,156.86	\$5,802.27 ⁵
2023-24 ⁶	481	\$4,126,328.86	\$8,578.64	\$3,084.77 ⁷
2024-25	115	\$585,877.87	\$5,094.59	\$2,633.07

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy, Finance is unable to comment on specific waiver of debt applications to protect the personal information of applicants.

Average and median data is included to provide greater insights into decision making of the Commonwealth, it is not an indicator of past or potential future decision -making. All requests are assessed on their own merits and outcomes each year will vary depending on the nature of claims made and approved.

- The average is the sum of the total value of approved act of grace applications divided by the number of approved act of grace applications.

⁵ 2022-23 includes 680 act of grace payments that were made to individuals impacted by the Federal Court's decision in *Commissioner of Taxation v Douglas* to ensure no parent is worse off due to adjustments to child support payments as a result of adjustments to taxable incomes following the decision, see <https://www.dss.gov.au/families-and-children-programs-services-the-child-support-scheme/commissioner-of-taxation-v-douglas-decision>.

⁶ As at 30 April 2024.

⁷ 2023-24 includes 337 act of grace payments to individuals impacted by the issue noted at footnote 6.

- The median is the middle number in a sorted, ascending, or descending list of numbers and can be more descriptive of that data set than the average. It is the point above and below which half (50 per cent) of the observed data falls, and so represents the midpoint of the data.

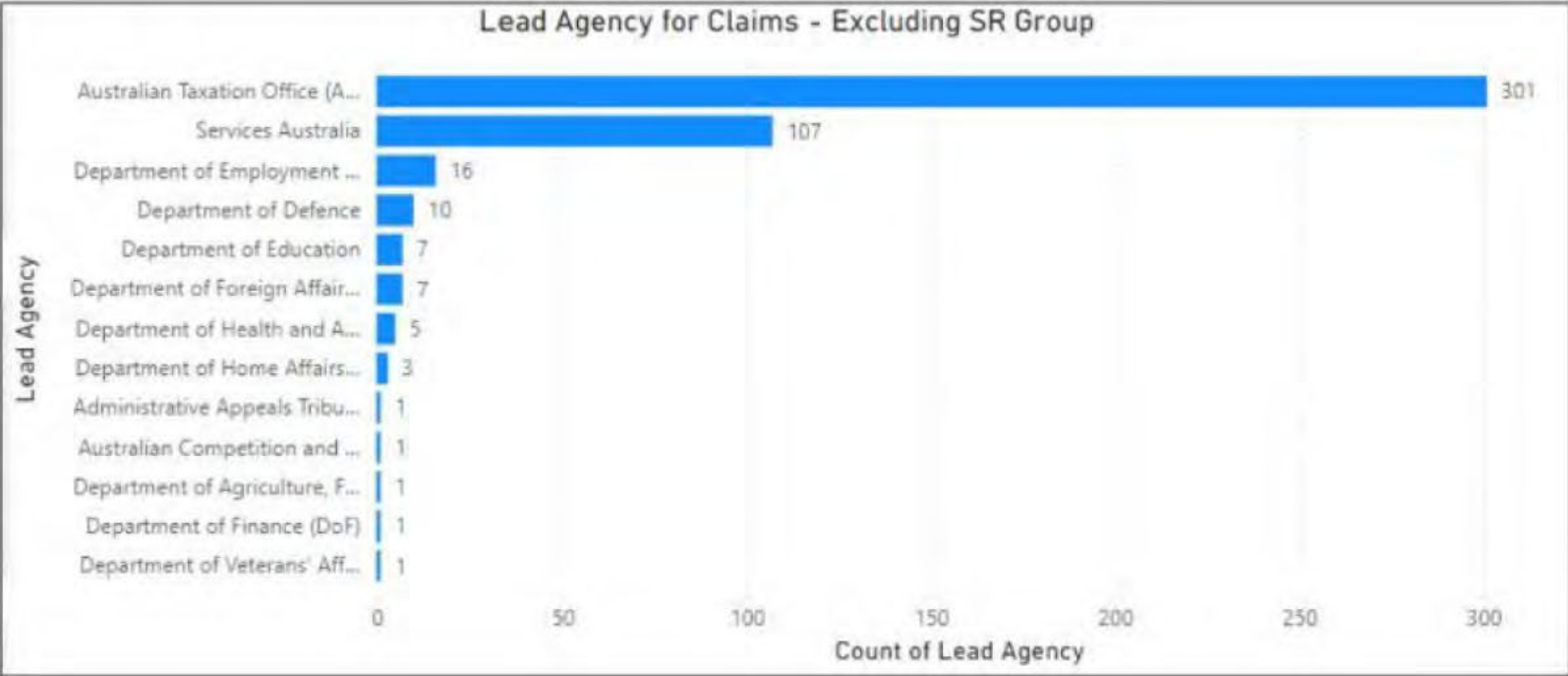
Active Discretionary Payments Claims at Jan 2025

Total Active Cases	
Request Type	Sum of Active Cases
Act of Grace	138
Waiver of Debt	s22
Total	

Caseload Change Since Last Year		
Request Type	Sum of New	Sum of Completed
Act of Grace	131	145
Waiver of Debt	s22	
Total		

SR Group Cases		
Request Type	Status	Sum of Cases
Act of Grace	Active	196
Act of Grace	Closed	85
Total		281

Active Cases with Finance	
Request Type	Sum of Total
Act of Grace	73
Waiver of Debt	s22
Total	



s22

Additional Information Factsheet

FACT SHEET

Act of Grace Payments and Waivers of Debts

Act of grace payments and waivers of debts owed to the Commonwealth are discretionary, administrative decisions under the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

OVERVIEW:

- Key facts and figures for 2024-25 (1 October 2024 to 31 December 2024):
73 act of grace payments – total value of \$664,847.61.

s22

- Data on act of grace payments and approved debt waivers is published on www.transparency.gov.au each financial year.

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If asked about time taken to make decisions

- Finance takes a careful, deliberative, and transparent approach to decision making.
- This involves seeking information from claimants and relevant agencies and affording a high standard of procedural fairness.
- Decisions will be made as soon as possible within these procedural requirements.

s22



If asked about SR Group claims

- Since April 2020, Finance has received 974 act of grace requests from SR Group Advisory Pty Ltd, which represents former investors in 14 failed superannuation and investment schemes.
- As at 24 October 2024, Finance had closed act of grace requests relating to all 14 of the failed schemes with 11 of the cohorts receiving a decisio

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Additional information

- Attachment A – Background (including PBS references)
- Attachment B – Published data on Waivers of Commonwealth Debts
- Attachment C – Published data on Act of Grace Payments

Cleared by: Rachel Antone, First Assistant Secretary

Last Updated: 12/02/2025

Attachment C**ACT OF GRACE PAYMENTS**

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case-by-case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website.

Table 2: Approved Act of Grace payments between 2019-20 and 2024-25

Year	Number of payments approved	Total Value	Average	Median
2019-20	1,860	\$45,310,916.92	\$24,360.71	\$3,357.50
2020-21	166	\$16,001,200.34	\$96,392.77	\$4,389.80
2021-22	732	\$9,349,513.27	\$12,772.56	\$635.70
2022-23	749 ⁷	\$8,356,486.53	\$11,156.86	\$5,802.27
2023-24	1,142 ⁸	\$9,022,455.67	\$7,900.57	\$3,297.80
2024-25⁹	189	\$1,313,643.48	\$6,950.49	\$3,548.63

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy, Finance is unable to comment on specific waiver of debt applications to protect the personal information of applicants.

Average and median data is included to provide greater insights into decision making of the Commonwealth, it is not an indicator of past or potential future decision making. All requests are assessed on their own merits and outcomes each year will vary depending on the nature of claims made and approved.

- The average is the sum of the total value of approved act of grace applications divided by the number of approved act of grace applications.
- The median is the middle number in a sorted, ascending, or descending list of numbers and can be more descriptive of that data set than the average. It is the point above and below which half (50 per cent) of the observed data falls, and so represents the midpoint of the data.

⁷ 2022-23 includes 680 act of grace payments that were made to individuals impacted by the Federal Court's decision in *Commissioner of Taxation v Douglas* to ensure no parent is worse off due to adjustments to child support payments as a result of adjustments to taxable incomes following the decision.

⁸ 2023-24 includes 601 act of grace payments to individuals impacted by the issue noted at footnote 7.

⁹ The data captured is for the time period 1 July 2024 to 31 December 2024.

Additional Information Factsheet

FACT SHEET

Act of Grace Payments and Waivers of Debts

Act of grace payments and waivers of debts owed to the Commonwealth are discretionary, administrative decisions under the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

OVERVIEW:

- Key facts and figures for 2024-25 (1 July 2024 to 28 February 2025):
 - 195 act of grace payments – total value of \$1,343,414.57.
- Data on act of grace payments and approved debt waivers is published on www.transparency.gov.au each financial year.

s22



If asked about time taken to make decisions

- Finance takes a careful, deliberative, and transparent approach to decision making.
- This involves seeking information from claimants and relevant agencies and affording a high standard of procedural fairness.
- Decisions will be made as soon as possible within these procedural requirements.

s22



If asked about SR Group claims

- Since April 2020, Finance has received 974 act of grace requests from SR Group Advisory Pty Ltd, which represents former investors in 14 failed superannuation and investment schemes.
- As at 24 October 2024, Finance had closed act of grace requests relating to all 14 of the failed schemes with 11 of the cohorts receiving a decisio

s22



s22



Additional information

- Attachment A – Background (including PBS references)
- Attachment B – Published data on Waivers of Commonwealth Debts
- Attachment C – Published data on Act of Grace Payments

Cleared by: Rachel Antone, First Assistant Secretary
Last Updated: 27 March 2025

s22

Attachment C**ACT OF GRACE PAYMENTS**

Under section 65(1) of the PGPA Act, the Minister for Finance may, on behalf of the Commonwealth, authorise, in writing, one or more payments to be made to a person if the Minister considers it appropriate to do so because of special circumstances. The act of grace mechanism is generally an avenue of last resort. Applications are assessed on a case-by-case basis on their individual merits. More information on the act of grace mechanism can be found on the Finance website.

Table 2: Approved Act of Grace payments between 2019-20 and 2024-25

Year	Number of payments approved	Total Value	Average	Median
2019-20	1,860	\$45,310,916.92	\$24,360.71	\$3,357.50
2020-21	166	\$16,001,200.34	\$96,392.77	\$4,389.80
2021-22	732	\$9,349,513.27	\$12,772.56	\$635.70
2022-23	749 ⁷	\$8,356,486.53	\$11,156.86	\$5,802.27
2023-24	1,142 ⁸	\$9,022,455.67	\$7,900.57	\$3,297.80
2024-25⁹	195	\$ 1,343,414.57	\$ 6,889.30	\$ 3,500.67

In keeping with obligations under the *Privacy Act 1988* and Finance's Privacy Policy, Finance is unable to comment on specific waiver of debt applications to protect the personal information of applicants.

Average and median data is included to provide greater insights into decision making of the Commonwealth, it is not an indicator of past or potential future decision making. All requests are assessed on their own merits and outcomes each year will vary depending on the nature of claims made and approved.

⁷ 2022-23 includes 680 act of grace payments that were made to individuals impacted by the Federal Court's decision in *Commissioner of Taxation v Douglas* to ensure no parent is worse off due to adjustments to child support payments as a result of adjustments to taxable incomes following the decision.

⁸ 2023-24 includes 601 act of grace payments to individuals impacted by the issue noted at footnote 7.

⁹ The data captured is for the time period 1 July 2024 to 28 February 2025.

- The average is the sum of the total value of approved act of grace applications divided by the number of approved act of grace applications.
- The median is the middle number in a sorted, ascending, or descending list of numbers and can be more descriptive of that data set than the average. It is the point above and below which half (50 per cent) of the observed data falls, and so represents the midpoint of the data.

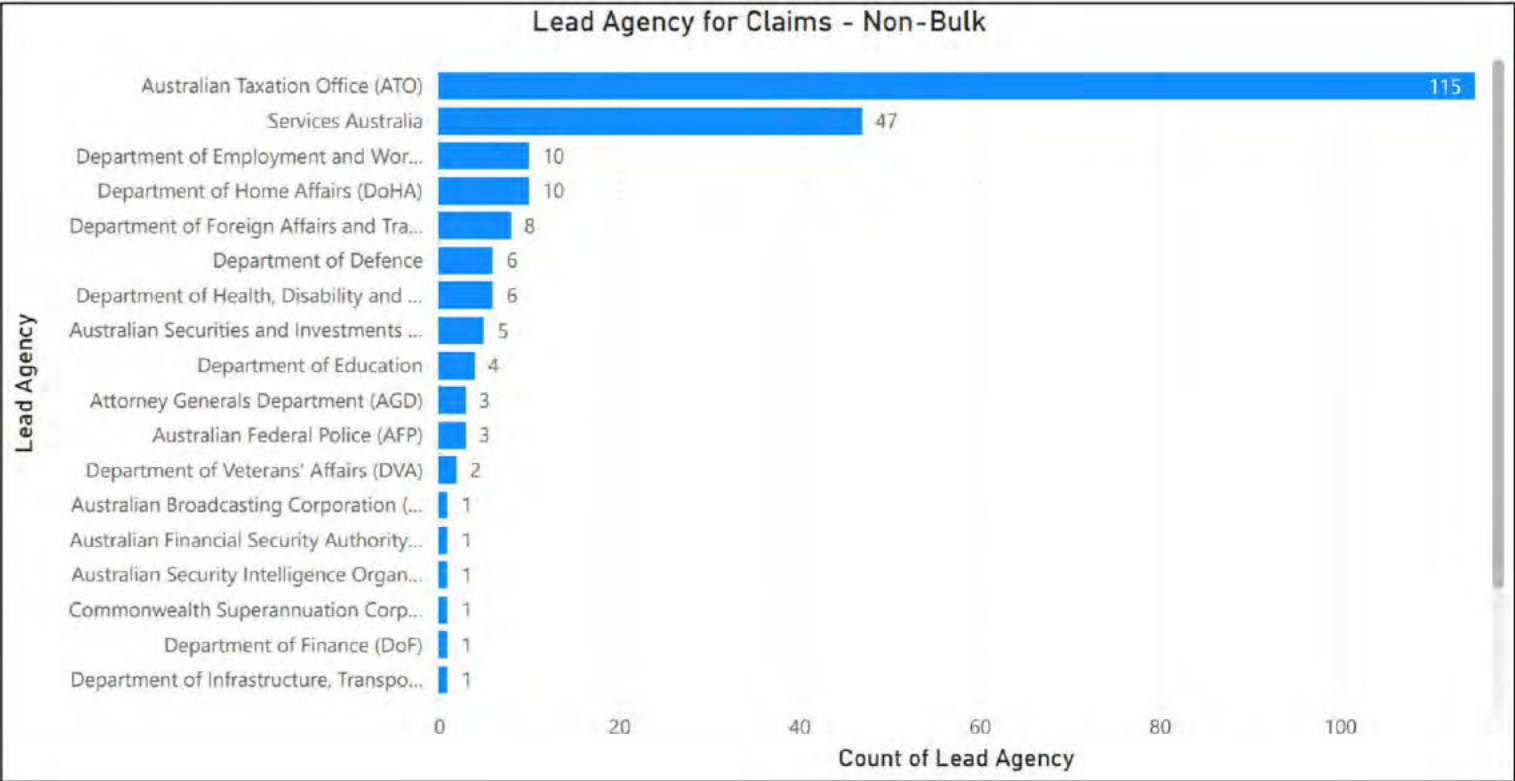
Active Discretionary Payment Claims - 1 April to 30 June 2025

Active Cases - Non-Bulk	
Request Type	Sum of Active Cases
Act of Grace	181
Waiver of Debt	s22
Total	

Caseload Change - Non-Bulk		
Request Type	Sum of New	Sum of Completed
Act of Grace	56	35
Waiver of Debt	s22	
Total		

Active Cases with Finance - Non-Bulk	
Request Type	Sum of Sum of Active Cases
Act of Grace	110
Waiver of Debt	s22
Total	

Bulk Cases - SR Group		
Request Type	Status	Sum of Cases
Act of Grace	Active	196
Act of Grace	Closed	0
Total		196



s22