

Taxpayer Charter

State Revenue Office

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Commissioner's introduction

The State Revenue Office is responsible for administering Tasmania's taxation laws. This is an important responsibility as the revenue we collect helps pay for the services delivered by government to the benefit of the people who live, work and invest in this great State.

This Taxpayer Charter provides information about how we go about our work, what you should expect from us, and how we interact with you. It also sets out our expectations of you and how you can go about meeting your obligations under the tax laws. Meeting your obligations under the tax laws will help you to avoid inconvenience and financial penalties.

If at any time you feel that we are not meeting the service standards we have set for ourselves I would encourage you to let us know via our feedback email address revfeedback@treasury.tas.gov.au.



JC Root
Commissioner of State Revenue

Your rights as the taxpayer

...what you can expect of us

You have the right to:

- privacy;
- respect;
- a fair and impartial objection process;
- complain or comment;
- responsible behaviour and high standards;
- relevant information.

Your responsibilities as the taxpayer

...what we expect of you, the taxpayer

As a taxpayer, it is your responsibility to:

- be honest;
- understand your taxation obligations and comply with them;
- be cooperative;
- talk to us.

Your rights as the taxpayer

...what you can expect of us

Privacy

The tax laws we administer authorise us to collect and disclose information so that we can perform our role effectively.

Personal information

We will take suitable steps to ensure that the information we have is accurate.

The type of information we hold for administrative purposes includes:

- personal details such as addresses and contact numbers;
- data from financial institutions;
- data from the Australian Taxation Office and other government agencies;
- business financial data; and
- landholding data.

We are not permitted to disclose your personal information unless the law allows us to do so. We are bound by the secrecy, security and confidentiality requirements of the following Acts:

- [Taxation Administration Act 1997](#);
- [First Home Owner Grant Act 2000](#); and
- [Personal Information Protection Act 2004](#).

Sharing your information

Under the [Taxation Administration Act 1997](#), information you provide to the SRO may be disclosed only in limited circumstances and to a restricted number of third parties.

For the purpose of administering Tasmanian taxation laws, we have formal agreements with national and local agencies, and routinely match our data against organisations such as:

- Australian Taxation Office;
- Australian Securities and Investments Commission;
- Workplace Standards Tasmania;
- Rental Deposit Authority;
- Other state and territory revenue offices;
- Australian Business Register;
- Australian Transaction Reports and Analysis Centre (AUSTRAC);
- Electoral Commissions;
- Aurora Energy; and
- Local Councils.

Protecting identity

If you make a general enquiry or give us information about a third party's non-compliance with one of Tasmania's taxation laws, it may not be necessary to disclose your identity.

However, you do need to prove your identity before we can answer your questions about your tax affairs or offer you specific assistance.

Breach of privacy

If you think that your privacy has been breached by our actions, you should talk to the tax officer with whom you have been dealing.

If you are not satisfied with their response, discuss the issue with their manager. Should you still have concerns, you can lodge a complaint by following the process set out on page 6 of this Charter.

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Privacy (cont'd)

Access to information

Information held by the State Revenue Office is exempt from the provisions of the [Right to Information Act 2009](#). We do not release taxpayer information to unauthorised third parties. So that we can protect your privacy, you need to tell us if you want an agent to represent your interests and to liaise with us.

Where a taxpayer seeks personal information from files we hold, it can be released to them or to their authorised representative (under section 77(1)(a) of the [Taxation Administration Act 1997](#)).

Respect

We will treat you with courtesy, consideration and respect in our dealings with you. This means we will:

- act with integrity and honesty;
- tell you why we are taking certain actions;
- admit to any unintentional errors; and
- resolve concerns and problems as quickly as possible.

It is our responsibility to apply the law consistently when we make a decision about your taxation affairs. We will take your circumstances into account if they are relevant to the decision and the law allows us to do so.

Fair and impartial objection process

You are entitled to object to the legal correctness of an assessment of your taxation liability or decision by the Commissioner, unless the issue is non-reviewable. Non-reviewable matters include a decision not to extend the time to object, and objections lodged out of time.

It is important to know that disagreeing about the fairness of a taxation measure itself is not a valid ground for an objection.

Lodging an objection – recommended steps

1. contact the taxation officer concerned to discuss the Commissioner's assessment or decision you are dissatisfied about; it may be possible at that point to resolve the issue without you lodging an objection;
2. provide additional information you think is relevant, or other details if we have requested them.

If after speaking with us you wish to proceed with an objection, it is recommended that you:

3. set out the aspects of the Commissioner's assessment or decision that you object to, and the reasons for objecting; and
4. submit your written objection to us as follows:
 - **Taxation matters:** within 60 calendar days *from the date of service of the notice* of the Commissioner's assessment or decision to you or your representative;
 - **First Home Owner Grant:** within 60 days *after the date of the notice* of the Commissioner's decision.

The Commissioner's reply to your objection: known as a **Notice of Determination**

The State Revenue Office aims to complete an objection within 60 days of its receipt.

This timing may be delayed because:

- more information is being sought from the objector, their professional representative or third parties; and/or
- of the relative complexity of the objection.

Your objection will be handled by the Legislation, Communication and Review unit of the State Revenue Office. Any officer involved in making the original decision or assessment, or an officer who reports to that person, is prohibited from considering your objection.

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Notice of Determination (cont'd)

The Commissioner will reply to you in writing with a Notice of Determination that:

- says whether we have allowed or disallowed your objection; and
- in the event of an objection being disallowed (in whole or in part), sets out all the reasons for the decision.

If we fail to determine your taxation objection within 90 days of receiving it or you are dissatisfied with the outcome of your objection, you may apply to either the [Magistrates Court](#) for a review of our decision or to the [Supreme Court](#) to make an appeal against our decision.

*Where a decision on a taxation objection is not made by us within 90 days, and you intend applying for a review or appeal, you **must** give at least 14 days written notice to the Commissioner of State Revenue of your intention to apply (as set out in section 89 of the [Taxation Administration Act 1997](#)).*

More information about [objections](#) is available on our website, www.sro.tas.gov.au, or from your [Service Tasmania](#) shop.

You are entitled to complain or comment

About complaints

A complaint deals with procedure or service-related issues. Complaints are not the same as objections (which are formal appeals against the legal aspects of the Commissioner's decision or assessment).

Should your complaint concern the behaviour or actions of a staff member, it will be investigated according to the [Treasury Values](#), the [State Service Act 2000](#) and the Code of Conduct set out in section 9 of that Act.

Making a complaint – recommended steps

1. Speak with the tax officer you had contact with to try to resolve the issue;
2. If you are not satisfied or are uncomfortable about raising the issue with them, ask to speak with the tax officer's manager;
3. If you are still not satisfied with the way the matter is being handled you should lodge a written complaint.

What to include in your written complaint

- letters and similar records, and/or dates and details of telephone and face-to-face conversations;
- details about the issue that has prompted you to make a complaint;
- the manner in which you were treated by our staff;
- the name(s) of the tax officer(s) involved; and
- your contact details.

Where to lodge your complaint

Mail

Complaints
State Revenue Office
GPO Box 1374
HOBART Tas 7001

Fax

(03) 6234 3357

Email

taxhelp@treasury.tas.gov.au

What happens after you lodge a complaint?

Within five working days of receiving a written complaint we will acknowledge it in writing. A full reply will ordinarily be provided within 30 days.

Should you not be satisfied with our reply, you are entitled to refer the matter to the [Ombudsman Tasmania](#).

Mail

Ombudsman Tasmania
GPO Box 960
Hobart Tax 7001

Phone

1800 001 170 (free call within Tasmania)

Email

ombudsman@ombudsman.tas.gov.au

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You are entitled to comment

Commenting on the Commissioner's Revenue Rulings

You are entitled to comment about any aspect of the Commissioner's Revenue Rulings. Rulings are the Commissioner's interpretations of the law applied for the term of the Ruling.

They may be overruled by amendments to legislation or by decisions made as a result of appeals to courts or tribunals.

If you have any comments to make about any of the revenue rulings, please send them to: revfeedback@treasury.tas.gov.au.

Important: Lodging a formal objection about a Revenue Ruling is not possible because rulings do not have the force of law and are not classed as 'decisions' of the Commissioner of State Revenue. For more information, read the [Explanation and Status of Revenue Rulings](http://www.sro.tas.gov.au) at www.sro.tas.gov.au.

Responsible behaviour and high standards

Staff behaviour

We are publicly accountable for what we do as the State Revenue Office. This extends to the way we behave in our interactions with you.

All SRO staff members must sign an agreement that they will:

- a) act with care and diligence;
- b) treat everyone with respect and without harassment, victimisation or discrimination;
- c) not disclose your information and tax affairs other than where required by law;
- d) take steps to avoid any conflict of interest (real or apparent) in connection with their work;
- e) not make improper use of any information that comes to their attention to create a benefit or advantage for themselves; and
- f) act according to the appropriate interests both of the taxpayer and the State Revenue Office as specified elsewhere in this Taxpayer Charter.

If you have a complaint about a staff member's behaviour and want to raise it with us, in the first instance please read about making a complaint (see page 6 of this Charter).

Our standards

Our aim is to act promptly and offer services that match the needs of the taxpayer. We do this by providing information that is accurate, easy to understand and clearly explains the tax laws we administer.

We have set targets for certain work to be achieved when we interact with you.

If we fail to meet those standards (set out on the next page), we will ensure that you are not disadvantaged. This may include giving you more time should we be the cause of a delay.

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Our Service

Public documents

Letters

Emails

Phone calls

Duty documents

Classification of property as Principal Residence Land

Classification of property as Primary Production Land

Employer's application: registration for payroll tax

Objections

Written complaints

Standards

Review documents every twelve months or earlier where necessary.

Acknowledge your letter within 14 days of receiving it.

Acknowledge your email within two (2) days of receiving it.

Return your call promptly.

Process 90 per cent of duty documents within 21 days of receiving them.
We will advise you within 14 days if your document is complex and requires more processing time.

Finalise an application within 14 days of receiving it.

Finalise an application within 14 days of receiving it.

Finalise an application within 14 days of receiving it.

Complete the review of at least 90 per cent of objections within 60 days of receiving them.
Finalise more complex objections within 90 days of receiving them.

Acknowledge a written complaint within five (5) days, and finalise our investigation and respond to you within 30 days.

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Relevant information for the taxpayer

Publications

The State Revenue Office publishes public documents to give you accurate information about your tax obligations. They cover the following:

- Land Tax;
- Payroll Tax;
- Duties; and
- The First Home Owner Grant.

For copies of public documents go to www.sro.tas.gov.au, phone (03) 6166 4400, or visit a [Service Tasmania shop](#).

We also offer a free email subscription service to update subscribers with latest news and revisions to our public documents. Register at www.sro.tas.gov.au.

Revenue Rulings

A revenue ruling document is issued publicly as an indication of the Commissioner's attitude to and interpretation of a revenue law. It may be overruled by amendments to legislation or by decisions of tribunals and courts of appeal.

Guidelines

The purpose of guidelines is to help taxpayers and their representatives comply with Tasmania's taxation laws. Guidelines explore most aspects of Land Tax, Payroll Tax and Duties. They are updated where necessary.

General publications

Basic presentations such as fact sheets and FAQs are designed to be an informative, 'at-a-glance' overview of a topic. They are not a substitute for specific information and advice from your taxation advisor about your tax affairs.

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Your responsibilities

...what we expect of you, the taxpayer

Honesty

The State Revenue Office will accept what you tell us about your tax affairs, and the supporting documents you provide, are factual and genuine, unless we have a good reason to do otherwise.

If you realise that any information you've given us is wrong, you must let us know as soon as possible.

If you tell us about a mistake (that results in you owing money to the State Revenue Office), we will ask you to pay the outstanding amount and charge you interest. In most cases of voluntary disclosure, we will reduce any penalty that may apply. Read about interest and penalty tax [here](#), or go to www.sro.tas.gov.au.

If we've assessed your tax incorrectly, we will repay you. In some circumstances we may repay with interest at the current market rate, provided that interest owing exceeds \$20.

Simply relying on your tax agent, solicitor or other tax adviser does not satisfy your obligation to take reasonable care about your taxation affairs. It is the taxpayer's responsibility to ensure their representative has all the facts about their circumstances, and to be honest with them. In some instances, where we find that a taxpayer's dealings with us have been dishonest, the matter may be referred to Tasmania Police for prosecution.

Understand your tax obligations and comply with them

Taxation laws

As a taxpayer, it is your responsibility to find out how the law relates to your circumstances. You can access this information from our website, by contacting us or appointing a representative to act on your behalf.

Lack of understanding about the law is not a valid reason for failing to meet your tax obligations. If you are giving us information, you must take reasonable care to ensure that it is accurate and up-to-date. Reasonable care means taking the type of action that a reasonable person would in a similar situation.

It is the taxpayer, and not their representative, who is responsible for the accuracy of the information given to us. Likewise, you are responsible for any tax liabilities that may arise such as interest and penalty tax. If you sustain loss or damage because of negligence or breach of contract by a tax professional, this is a matter between you and that person. Any claim for compensation must be negotiated with your tax professional.

Errors

If you make an error with your tax obligations, we will give you an opportunity to explain the situation. We will take your explanation into account and distinguish between honest errors and deliberately misleading behaviour.

Should we find a discrepancy in your information we will contact you to discuss the issue; this does not mean that we think you are dishonest.

Deadlines

Where we ask for information and documents, we rely on you to provide these on time. Interest and penalties, or a court-imposed fine, may be applied where our requests are not responded to in a reasonable manner.

If you are having trouble complying with our deadline you should contact us before a default occurs. Depending on your circumstances we may be able to extend the due date. If you are having difficulty making a payment by a certain date you should contact us to make other arrangements; this may help you avoid a financial penalty.

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Audits

In most instances we will tell you if we propose an audit of your tax affairs.

An authorised officer will discuss a reasonable time frame to produce records and, where necessary, arrange a suitable time and place for any visit and/or interview.

Where an on-site audit is conducted, the authorised officer will:

- provide official identification;
- advise the time the audit is expected to take; and
- explain why you or your organisation was selected for the audit.

The audit will be confidential and be conducted in a professional, courteous manner. You have the right to involve accountants or other professional representatives in the audit. You will be given an opportunity to explain the reasons for irregularities or discrepancies found during the course of the audit. Copies of any formal record of interview and receipts for records or material removed can be obtained from the authorised officer.

At the end of the audit, the authorised officer will provide an explanation of the findings. If required, information about objections and appeals process and the application of the interest and penalty tax provisions will be offered.

You are entitled to discuss the case with the authorised officer and/or the officer's supervisor at any stage of the investigation.

Records

By law, you are required to keep your taxation records for five (5) years.

Should we ask you for information it will be to ensure we can properly administer a taxation (or grant) law.

If you choose not to help, you may be penalised financially.

Cooperation

Our tax officers are employed to administer Tasmania's tax laws. They are required to be courteous and respectful in their dealings with you. We would expect you treat them the same way.

Where an individual voluntarily complies with their taxation obligations, it enables us to administer the tax system at a lower cost to the Tasmanian community. It also reduces unnecessary intrusion into the taxpayer's private affairs. If a taxpayer is uncooperative or hinders our investigations, we may use legal powers to collect information or refer matters for prosecution.

Talk to us

Please let us know if we have:

- made an unreasonable request for information from you;
- applied a policy change that affects you unnecessarily; or
- made a change to our services that causes you hardship.

If you tell us about an issue we will consider it and, where feasible, resolve it.

We also welcome your feedback on our dealings with you, and our services. Your comments can help us pinpoint where we can improve.

Email

revfeedback@treasury.tas.gov.au

Telephone

(03) 6166 4400
(weekdays, 9:00am to 4:00pm)

Facsimile

(03) 6173 0217

Website

www.sro.tas.gov.au

Mail

The Commissioner of State Revenue
GPO Box 1374
Hobart Tas 7001

Counter service

Ground Floor
Salamanca Building Parliament Square
4 Salamanca Place HOBART TAS
(weekdays, 9:00am to 5:00pm)

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