

# *Taxpayer Charter*

## State Revenue Office

Last reviewed: December 2020

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## Commissioner's introduction

The State Revenue Office is responsible for administering Tasmania's taxation laws. This is an important responsibility because 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 through our feedback email address, [revfeedback@treasury.tas.gov.au](mailto: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*

It is your responsibility as a taxpayer 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:

- [First Home Owner Grant Act 2000](#);
- [HomeBuilder Grants Act 2020](#);
- [Personal Information Protection Act 2004](#); and
- [Taxation Administration Act 1997](#).

### Sharing your information

Information you provide to the SRO may be disclosed only in limited circumstances and to a restricted number of third parties. These requirements are set out in the [Taxation Administration Act 1997](#).

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

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

### 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 for you to disclose your identity.

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

### Breach of privacy

If you think that your privacy has been breached by our actions, you should discuss this with 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: **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
- the relative complexity of the objection.

Your objection will be handled by the Legislation, Communication and Review unit, 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](#)).*

Refer to the [Objections, Reviews and Appeals Guideline](#) for more information.

## 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 a 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) 6173 0217

### Email

[taxhelp@treasury.tas.gov.au](mailto: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.

## Ombudsman Tasmania

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 TAS 7001

### Phone

1800 001 170 (free call from a landline nationally - charges may apply if calling from a mobile or pay phone)

### Email

[ombudsman@ombudsman.tas.gov.au](mailto: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.

Rulings 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 email [revenuereview@treasury.tas.gov.au](mailto:revenuereview@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, refer to the [Explanation and Status of Revenue Rulings](#), available at [sro.tas.gov.au/rulings](http://sro.tas.gov.au/rulings).

## 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.

Should you have a complaint about a staff member's behaviour and want to discuss it with us, in the first instance please refer to the details 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.

Should 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 to register for Payroll Tax

### Objections

### Written complaints

## Standards

Review documents every twelve months or earlier where necessary.

Acknowledge your letter within 10 working days of receiving it.

Acknowledge your email within five (5) working days of receiving it.

Return your call promptly.

Process 90 per cent of duty documents within 15 working days of receiving complete documentation. We will advise you within 10 working days if your document is complex and requires more processing time.

Finalise a completed application within 15 working days of receiving it.

Finalise a completed application within 15 working days of receiving it.

Finalise a completed application within 10 working 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) working 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 provide accurate information about your tax and grant obligations. They cover the following:

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

For copies of public documents go to [sro.tas.gov.au/resources](https://sro.tas.gov.au/resources) or visit a [Service Tasmania shop](#).

We also offer an email subscription service to update subscribers with latest news and revisions to our public documents. To subscribe, go to [www.sro.tas.gov.au/subscribe](https://www.sro.tas.gov.au/subscribe).

### Rulings

A revenue ruling 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 Duties, HomeBuilder Grants, First Home Owner Grant, Land Tax, and Payroll Tax. Documents are updated where necessary.

### Other publications

Standard 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.

# 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 that the supporting documents you provide, are factual and genuine, unless we have a good reason to think otherwise.

If you realise that any information you have 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 Commissioner of State Revenue), we will ask you to pay the outstanding amount and charge you interest. In most cases where the taxpayer makes a unprompted full disclosure, we will reduce any penalty that may apply.

Refer to the [Interest and Penalty Tax Revenue Ruling PUB-GEN 2021-1](#), available at [sro.tas.gov.au/resources/rulings](http://sro.tas.gov.au/resources/rulings).

If we have assessed your tax incorrectly, we will repay you. In some circumstances we may repay with interest at the current market rate, provided that the 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 your 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 and comply with your tax obligations

## 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 by you 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 a deadline we have set, you should contact us before a default occurs. Subject to 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 taxation and grant 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 and grant 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 to do so, resolve it.

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

### Email

[revfeedback@treasury.tas.gov.au](mailto:revfeedback@treasury.tas.gov.au)

### Telephone

(03) 6166 4400

1800 001 388

(weekdays, 9:00am to 5:00pm)

### Facsimile

(03) 6173 0217

### Website

[www.sro.tas.gov.au](http://www.sro.tas.gov.au)

### Mail

The Commissioner of State Revenue

GPO Box 1374

HOBART TAS 7001

### Lodging documents

Concierge desk - Ground Floor

Salamanca Building Parliament Square

4 Salamanca Place HOBART TAS

(weekdays, 9:00am to 5:00pm)

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