

PERSPECTIVES.

RevenueSA

Message from the Commissioner

As announced in the 2008-09 State Budget, increases in the pay-roll tax threshold and decreases in the pay-roll tax rate will take effect in both 2008-09 and 2009-10. Also a first home owner bonus of \$4 000, subject to a value cap, has been introduced.

On the other side of the ledger, the Government's previously announced land tax anti-avoidance provisions came into effect on 30 June 2008.

Consistent with our ongoing commitment to reducing red tape, RevenueSA is expanding the use of REVNET for Opinion documents.

This issue contains details of the pay-roll tax harmonisation initiative, which was announced in last year's Budget. Key aspects of pay-roll tax have been harmonised with other States and these changes, which have been implemented by legislation changes, came into force on 1 July 2008.

I would like to take this opportunity to wish you all well in the new financial year and also to thank the members of our consulting groups for their ongoing input into various legislative and administrative issues.

Mike Walker

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2008-09 STATE BUDGET

The Government on Thursday, 5 June 2008 handed down the 2008-09 State Budget.

The operation of the measures outlined in the Budget are subject to the *Statutes Amendment (Budget 2008) Bill 2008* (the "Bill") coming into force as an Act. This Bill outlines the legislative amendments required to implement these measures.

The measures are outlined below.

Pay-roll Tax

1 July 2008

Threshold will increase from
\$504 000 to \$552 000

Rate will decrease from
5.25% to 5%

1 July 2009

Threshold will increase from
\$552 000 to \$600 000

Rate will decrease from
5% to 4.95%

As the legislation required to implement these initiatives has not been passed by Parliament, RevenueSA will accept pay-roll tax returns using the proposed increased threshold of \$552 000 in relation to wages paid or payable on or after 1 July 2008.

In the event that the legislation is not passed by Parliament, any underpayment of pay-roll tax will be adjusted as part of the Annual Reconciliation process.

Taxpayers who do not wish to avail themselves of this option may continue to calculate their deduction entitlement based on the existing pay-roll tax threshold. Following the passing of the legislation by Parliament any overpayment of pay-roll tax will be adjusted as part of the Annual Reconciliation process.

First Home Bonus Grant

Commencing 5 June 2008, first home buyers who qualify for the Government's \$7 000 First Home Owner Grant may also be eligible for an additional (up to) \$4 000 First Home Bonus Grant. The First Home Bonus Grant replaces the Stamp Duty First Home Concession.

The First Home Bonus Grant is available to first home buyers who have entered into a contract to purchase a home on or after 5 June 2008 and for owner builders who commence construction on or after 5 June 2008, subject to applicants meeting the eligibility criteria for First Home Owner Grant. A First Home Bonus Grant will not be payable if the Commissioner is satisfied that the contract that forms the basis of the relevant eligible transaction replaces a contract made before 5 June 2008.

The First Home Bonus Grant of \$4 000 is available for first homes purchases with a market value up to \$400 000 and phases out for property values between \$400 000 and \$450 000 by \$8 for every \$100 in excess of \$400 000.

Until the Bill is passed by Parliament, the First Home Bonus Grant will be provided by way of an ex gratia payment.

The First Home Bonus Grant effectively replaces the Stamp Duty First Home Concession, which ceases from 4 June 2008. If a contract is entered into prior to and including 4 June 2008, first home buyers may be eligible for the Stamp Duty First Home Concession. RevNet will only accept applications for the Stamp Duty First Home Concession where the contract was entered into prior to or on 4 June 2008.

Additional information relating to the first home bonus grant can be located at www.revenuesa.sa.gov.au and in [Circular 288](#).

NEW LAND TAX ANTI-AVOIDANCE MEASURES

Recent changes to the *Land Tax Act 1936* (the “LT Act”) address the practice where owners of more than one piece of land reduce their land tax liability by structuring their ownerships so that another party (or parties) hold a small minor interest in an individual piece of land, thereby creating a different legal ownership.

Land tax anti-avoidance measures were announced in the 2007-08 State Budget. The legislative amendments implementing these measures are contained in the *Statutes Amendment (Budget 2007) Act 2007* which inserts Section 13A into the LT Act to provide the Commissioner of State Taxation (the “Commissioner”) the power to disregard a minor interest. A minor interest is considered to be any interest less than 50%.

These provisions have been introduced for reasons of equity to all taxpayers.

The land tax anti-avoidance measures came into effect at midnight, 30 June 2008 and apply from the 2008-09 land tax assessment year, regardless of when a minor interest was created.

What will happen where the minor interest in the land is 5% or less?

Where an interest in land is 5% or less, the Commissioner will ignore the minor interest the land unless the taxpayer can show that the interest was created solely for a purpose, or entirely for purposes unrelated to reducing land tax payable. If the minor interest is ignored, land tax will be assessed as if the land were wholly owned by the owner(s) of the land who does not hold the minor interest.

RevenueSA has written to owners who may be affected in their 2008-09 land tax assessment. Owners contacted will be required to declare their interest in land. Rigorous investigations and compliance programs will be conducted and information will be sourced from the Land Services Group detailing ownership share portions. If an owner does not voluntarily provide accurate advice, a penalty of up to \$10 000 may apply and interest and penalties may be imposed on the land tax assessment.

If an owner believes they should have the minor interest recognised for land tax assessment purposes, they should write to the Commissioner stating the purpose for the creation of the minor interest. The owner must prove that the minor interest was not created for a purpose of reducing land tax. Relevant factors the Commissioner may take into account when assessing an owner’s application for a minor interest to be recognised are shown below. If the Commissioner rejects the application, notice will be given outlining the grounds on which the decision is based.

What will happen where minor interest in the land is greater than 5% but less than 50%?

Where an interest in land is above 5% but less than 50%, the Commissioner will disregard the interest for land tax assessment purposes where it is established that the creation of the interest was to reduce land tax liability.

Where the Commissioner forms the opinion that the interest is to be disregarded for land tax assessment purposes, notice will be given to each owner of the land outlining the grounds on which the opinion is based and setting out the effect of the interest being disregarded.

What are the relevant factors?

The Commissioner, when assessing whether a minor interest should be disregarded or retained for the purposes of assessing land tax may have regard to the following criteria:

- ▶ the nature of any relationships between the owners of the relevant land, or between the owners of two or more pieces of land;
- ▶ the lack of consideration, or the amount, value or source of the consideration, provided in association with the creation of the interest;
- ▶ the form and substance of any transaction associated with the creation or operation of the interest, including the legal and economic obligations of the parties and the economic and commercial substance of any such transaction;
- ▶ the way in which any transaction associated with the creation or operation of the interest was entered into or carried out; and
- ▶ any other matter the Commissioner considers relevant.

An interest in land will not be disregarded if it results in a decrease in land tax liability.

Further Information

For additional information and examples of the application of these new measures please refer to [Circular 279](#) or contact our land tax team at landtax@saugov.sa.gov.au or on (08) 8204 9870.

Circulars can be viewed on the RevenueSA website at: www.revenuesa.sa.gov.au

PAY-ROLL TAX HARMONISATION

From 1 July 2008, a number of changes have been made to the South Australian *Pay-roll Tax Act 1971* (the “PRT Act”) to harmonise key aspects of its pay-roll tax system with those of other jurisdictions.

The changes are summarised below.

For additional information on the harmonisation changes please refer to Circulars 295 to 303.

Liabe Wages - Work Performed

“In Another Country”

Previously, wages paid or payable in respect of services, which are performed wholly outside Australia for a continuous period of more than six months, were exempt from the time that the initial six-month period overseas has been served. From 1 July 2008, such wages are exempt from pay-roll tax from the commencement of the period of overseas service.

While the employee must be engaged in a work assignment in another country for a continuous period of at least six months, the six-month period does not have to be within the same financial year, but it must be a continuous period. For example, the period of assignment may be from February 2009 to September 2009.

Where an employee returns to Australia for a holiday or to perform work exclusively related to the overseas assignment for a period of less than one month, they will still be considered to have worked continuously in another country. In both cases, the employee must return immediately to that country to perform further work on the assignment.

Further information can be located in [Circular 297](#)

Taxable Value of Fringe Benefits

The definition of wages for the purposes of the PRT Act, includes the value of any fringe benefit as defined in the *Fringe Benefits Tax Act 1986* (Cwth) (the “FBT Act”) provided to an employee. The taxable value of the fringe benefit as determined under the provisions of the FBT Act is to be included as taxable wages for pay-roll tax purposes.

Under the FBT Act, fringe benefits are categorised into two types depending on the GST implications. The Type 1 fringe benefits for which the employer can claim a GST input tax credit are grossed up by a factor of 2.0647 and Type 2 fringe benefits for which the employer cannot claim a GST input tax credit are grossed up by a factor of 1.8692.

From 1 July 2008, the taxable amount of fringe benefits for pay-roll tax purposes is determined by grossing up the fringe benefit using only the lower (Type 2) gross-up rate available in the FBT Act.

Further information can be located in [Circular 299](#)

Shares and Options

From 1 July 2008, new provisions in the PRT Act legislation confirms shares or options issued under employee share acquisition schemes as liable wages. Under these provisions, the grant of a share or option to an employee, a director (including for the appointment of a director), or deemed employee, now constitute wages.

For pay-roll tax purposes, wages comprising the grant of shares or options are paid or payable on the **relevant day**.

Usually, an employer can elect to use one of the following days as the **relevant day**:

- ▶ the day on which the share or option is granted to the employee, director or deemed employee; or
- ▶ the day on which the share or option vests in the employee, director or deemed employee.

However, wages comprising the grant of shares or options will be taken to be paid or payable:

- ▶ on the day of grant; if the market value of shares or options on that day, taking into account any employee contribution, is nil; or
- ▶ on the day of grant; if the wages comprising the grant of shares or options would not be liable to pay-roll tax on that day; or
- ▶ on the vesting day; if an employer has not included the grant of shares or options in their pay-roll tax return for the period during which the shares or options were granted.

This means that, except in the listed situations, employers can choose to either declare the value of a grant of shares or options as taxable wages when the shares or options are granted or when the shares or options vest in an employee, director or deemed employee. The value of wages comprising the grant of a share or option is the market value of the shares or options on the relevant day, less any consideration paid or given by the employee for the grant of the share or option (other than consideration in the form of services performed or rendered). The market value of a share or option is calculated in accordance with subdivision F of Division 13A of Part III of the *Income Tax Assessment Act 1936* (Cwth).

It is sometimes necessary to determine the correct jurisdiction for pay-roll tax liability in the case of employment in multiple jurisdictions. Shares or options in a South Australian registered company are wages

paid in South Australia. Shares or options in a company registered outside South Australia are taken to be paid outside of South Australia, unless the work is completed wholly within South Australia. The wages comprising the grant of shares or options are taken to be paid or payable for services performed during the month in which the relevant day occurs.

The granting of a share or option, which is classified as a fringe benefit under the FBT Act is not treated as a fringe benefit, but rather as wages for pay-roll tax purposes.

Further information can be located in [Circular 303](#)

Travelling Allowances

An allowance paid or payable to an employee to compensate them for any business use of their own private vehicle, is taxable only to the extent that it exceeds a prescribed rate per kilometre, or an amount calculated at the prescribed rate.

From 1 July 2008, the prescribed rate for pay-roll tax purposes is aligned to the rate prescribed by the regulations under section 28-25 of the *Income Tax Assessment Act 1936* (Cwth) for calculating a deduction for car expenses for a large car using the cents per kilometre method.

For 2008-09 this rate is 70 cents per kilometre, an increase from the previous rate of 56 cents per kilometre.

The number of business kilometres travelled during the financial year can be determined using any of the following methods:

- ▶ actual kilometres (requiring a continuous recording method during the financial year);
- ▶ ATO 12-week averaging method; or
- ▶ any other method approved by the Commissioner of State Taxation (the "Commissioner").

If the allowance is paid as a set allowance (rather than on a cents per kilometre basis), the amount to be included as taxable wages for pay-roll tax purposes is the amount by which the set allowance exceeds the amount calculated using actual kilometres travelled at the prescribed rate.

Further information can be located in [Circular 298](#)

Accommodation Allowance

An overnight accommodation allowance paid or payable to an employee is taxable only to the extent that the allowance exceeds the prescribed daily rate. If the allowance paid exceeds the exempt rate, the amount above the exempt rate is taxable.

From 1 July 2008 the prescribed daily rate is aligned with the rate determined by the Federal Commissioner of Taxation, and it is the total reasonable amount for

daily travel allowances using the lowest capital city for the lowest salary band for the financial year.

For 2008-09 this amount is \$218.30 per day, previously it was \$127.60 per day.

The ATO makes these determinations in June each year and sets the amount they consider reasonable for the following income year in relation to claims made for travel allowances. The rate is published in the **Taxation Determination - Income Tax - What are the reasonable travel and overtime meal allowance expense amounts for 2008-2009?**, which can be located at www.ato.gov.au.

The accommodation allowance can include accommodation, meals and incidental expenses. The exemption applies only where the accommodation allowance is designed to compensate an employee for accommodation, related meal and incidental expenses directly related to performing duties away from the employee's usual place of residence.

Further information can be located in [Circular 298](#)

Superannuation Benefits

Until 30 June 2008, South Australia did not impose pay-roll tax on superannuation payments to non-working directors. From 1 July 2008, consistent with the arrangements in other jurisdictions, all superannuation contributions to non-employee directors are considered wages for pay-roll tax purposes.

Further information can be located in [Circular 303](#)

Grouping of Employers

Employers related or connected to each other are treated as a group for pay-roll tax purposes. The tax liability of a group depends on the level of combined Australian wages of all group members. There is only one deduction per group, claimed by the designated group employer.

Employers may be grouped under a number of tests, which are based on the relationship, control and connection between the businesses. As the grouping provisions are drafted broadly, the Commissioner has discretion to exclude a member from the group, unless the member is a related corporation of another group member under the *Corporations Act 2001* (Cwth).

The manner in which businesses are grouped for pay-roll tax purposes remains fundamentally the same. That is, businesses constitute a group where:

- ▶ they are related corporations within the meaning of section 50 of the *Corporations Act 2001* (Cwth); or
- ▶ there is inter-use of employees between two entities; or
- ▶ the same person(s) have a controlling interest in two or more businesses.

The harmonisation measures have introduced changes to the grouping provisions including:

- ▶ the definition of **business** has been aligned;
- ▶ the criteria for groups arising from the use of common employees has been aligned;
- ▶ for commonly controlled businesses, the common control test threshold will now be more than 50%, replacing the 50% or more test; and
- ▶ in determining controlling interests, a new category of grouping will be adopted that provides for the tracing interests in corporations (see below).

Further information can be located in [Circular 303](#)

Tracing Provisions

Tracing provisions recognises control in a 'chain' of corporations, i.e. where a corporation has direct, indirect or aggregate ownership connections exceeding 50% in the corporation.

Under the grouping provisions, a relevant entity (a person or two or more associated persons) will be deemed to control a corporation if it controls more than 50% of the voting shares held either directly, indirectly or through aggregation of interests.

The new tracing provisions introduce the concept of linking the interest of associated persons. Associated persons are established by examining the relationships between individuals, partners, private companies, bodies corporate, trustees and beneficiaries of trusts.

Examples of associated persons include, but are not limited to:

- ▶ individuals who are partners in a partnership;
- ▶ private companies in which common shareholders have a majority interest;
- ▶ related persons, for example:
 - ▶ husband and wife; domestic partners; parent and child; sister and brother;
 - ▶ an individual and trustee of a trust (other than public unit trust) of which the individual is a beneficiary;
 - ▶ private companies that are related bodies corporate.

Further information can be located in [Circular 303](#)

New Exemptions

A number of new exemptions are introduced from 1 July 2008. Wages will be exempt from pay-roll tax in the following circumstances:

- ▶ paid to a female employee in respect of maternity leave or to an employee (male or female) in respect of adoption leave will be exempt from pay-roll tax. This exemption does not include wages paid for other forms of leave (i.e. long service, annual leave) used

in conjunction with the maternity leave or adoption leave. For any one pregnancy or adoption, the exemption is limited to wages for a maximum of 14 weeks full time leave for a full time employee or the equivalent amount if taken over a longer period e.g. 28 weeks leave being paid at half pay. In the case of a part-time employee, the exemption is limited to a maximum of 14 weeks leave paid at the applicable part-time rates of pay;

Further information can be located in [Circular 300](#)

- ▶ paid to bush fire and emergency service workers during periods of absence to perform volunteer activities relating to fire or emergencies;
Further information can be located in [Circular 303](#)
- ▶ paid under the Commonwealth Development Employment Scheme; and
Further information can be located in [Circular 303](#)
- ▶ paid by charities in respect of employees undertaking direct charitable activities of the organisation.
Further information can be located in [Circular 301](#)

For additional information and advice on the application of pay-roll tax please refer to [Circular 303: A Guide to Legislation](#) available from www.revenuesa.sa.gov.au or call our pay-roll tax helpline on 08 8204 9880.

COMING SOON

OPINION ASSESSMENTS VIA REVNET

Functionality is currently being expanded to allow stamp duty opinion documents that have been assessed by RevenueSA to be viewed, paid for and stamped via RevNet.

The opinions function will allow users to view and pay the assessment made on lodged opinion documents assessed by RevenueSA, along with the ability to stamp the document in the convenience of their own Office.

Users will be able to submit copies of opinion documents to RevenueSA along with a completed opinion form, including a contact email address.

RevenueSA will continue to make assessments on opinion documents. If additional information or documentation is required, you will be notified of a requisition via email. You will be notified via email once the assessment has been made, then you will be able to pay and stamp the document via RevNet.

Announcements will be made via RevNet broadcasts once the functionality is available for all RevNet users.

If you would like further information about RevNet please visit www.revenuesa.sa.gov.au or call the RevNet Helpline on (08) 8207 2333 (Monday – Friday 8:30 am to 5:00 pm).

OUR STAFF, OUR FUTURE



From left to right: Joanne Henderson, Paul Maxwell, Sue Salt, Ian Grimshaw, Hsiao-Lin Liew, Nicole Christie, Tom Colmer, Darren Perryman, Bruce Milne, Di Barry, Mike Walker (Commissioner of State Taxation). Absent: Karl Moore, Olivia Hall

RevenueSA recognises the importance in developing our staff to ensure they are knowledgeable and capable of offering a high level of service to taxpayers.

In 2005 the Commissioners of state and territory revenue offices established a Training and Customer Education Committee (TCEC). The aim of TCEC is to minimise costs and increase efficiencies in the provision of staff training and taxpayer education by:

- ▶ providing a forum for the exchange of ideas and identification of opportunities from increased interjurisdictional cooperation in the delivery of staff training and taxpayer education;
- ▶ sharing plans, strategies, courses and publications developed for staff, taxpayers and their representatives;
- ▶ maximising communication between training and education officers;
- ▶ identifying opportunities where Revenue Offices will most benefit from the sharing of training and education resources;
- ▶ liaising with peak bodies and organisations with a national focus, on state and territory taxation education issues as required; and
- ▶ investigating the development of a national framework for the provision of revenue administration learning and development.

TCEC is one of a number of interjurisdictional committees.

During 2007 TCEC worked cooperatively to develop a specialist qualification for revenue officers. RevenueSA is pleased to advise that in April 2008 the Certificate IV in Government (Revenue Administration) was endorsed by the Federal Minister for Employment, Education & Workplace Relations, the Honourable Julia Gillard.

This qualification will enhance our staff's knowledge and skills in administering state taxation. This will result in a higher level of service to taxpayers provided through assistance from highly competent and knowledgeable taxpayer service officers.

Given the diversity of cultures in South Australia, and Australia for that matter, RevenueSA has provided staff the opportunity to learn about cultural diversity issues in our workplace and society more generally. So far, sessions have been held on the Indigenous and Islamic cultures. These sessions are designed to equip our staff with an awareness of cultural issues and customs, and to consider these when interacting with taxpayers.

RevenueSA is committed to developing and nurturing our potential future leaders. In conjunction with a leading registered training organisation, RevenueSA has provided twenty-four staff with the opportunity to undertake a comprehensive leadership program over the past two years. The program has provided participants with credit towards the Diploma of Business.

An assessment requirement of the program was for participants to undertake work-based projects. Three action plans have arisen from the leadership groups based on taxpayer education, improving workflow management and promoting an environmentally friendly office, along with a change management template. The strategies identified in these projects will not only benefit RevenueSA staff, but the follow on effect will result in an increase in the quality and availability of taxpayer education, increased communication and a decrease in transaction turn-around time.

TAXPAYER SERVICE: OUR COMMITMENT TO YOU

RevenueSA's objective is to manage the State's taxation system in a way that provides maximum value to both Government and Taxpayers. As outlined in the Department of Treasury and Finance (DTF) 2007-10 Corporate Plan, it is our vision to be an organisation that is respected for the level of service we deliver to our taxpayers. To achieve this vision, one of our corporate objectives is to improve the quality, availability, timeliness and flow of information.

In January 2007, the Premier, the Honourable Mike Rann, released the South Australian Strategic Plan (SASP) 2007. The first objective of this plan is 'Growing Prosperity' to build the foundations for a strong, competitive and outward oriented economy, competing strongly on the basis of the skills, capabilities and innovations of South Australians.

RevenueSA, in collaboration with DTF, have identified a number of strategies to ensure we meet **Target 1.7 Performance in the public sector - customer and client satisfaction with government services**. This target requires an increase in the satisfaction of South Australians with government services by 10% by 2010, maintaining or exceeding that level of satisfaction thereafter. Most of the strategies identified are currently undertaken, or easily attainable by RevenueSA.

One new requirement is the use of the eight core survey questions that measure the key drivers of customer satisfaction as outlined in the Canadian Common

Measurement Tool (CMT), recommended by the Government Reform Commission (GRC) and endorsed by Cabinet. Standard use of the eight core questions will allow the South Australian Government the potential to benchmark against its agencies, other governments and international organisations.

Our 2008 Taxpayer Survey will be released shortly, which includes these core questions. We would appreciate if you would spend five to ten minutes to complete the survey. The survey will be available from our website: www.revenuesa.sa.gov.au and via email sent to those registered on our free subscription service.

Your feedback is important to us and we encourage you to be honest and constructive in your responses. Results from the survey will be published on our Internet site and reported in the next edition of Perspectives.

Please do not feel that you need to wait until our Taxpayer Survey to provide comments. We want to hear from you if, for any reason, you are dissatisfied with any services we provide you. We also want to hear your ideas on how we can improve our services. Naturally we would also like you to let us know when our service exceeds your expectations! We need the range of feedback to continually improve our services and develop new standards within our capabilities.

Please contact us via email at:
revenuesa@saugov.sa.gov.au
any time you would like to provide feedback.

TAXPAYER EDUCATION

As part of our taxpayer education program, RevenueSA held sessions in Adelaide on Tuesday, 26 February 2008 and in Berri on Wednesday, 28 May 2008.

Our next session will be held in Adelaide on 6 August 2008. Two sessions will be held. A morning session will be held covering pay-roll tax, concentrating on the new harmonisation provisions, while the afternoon session will cover stamp duty and land tax.

To ensure you receive notification of our taxpayer information sessions, why don't you join our free electronic subscription service? Subscribers are notified via email of new Circulars, RevenueSA's newsletter Perspectives, upcoming information sessions and any other relevant tax information.

You can subscribe by clicking [here](#) or by visiting our website at www.revenuesa.sa.gov.au and selecting 'Publications' from the menu on the left, then 'subscribe' from the sub-menu. You can cancel or amend your subscription at any time from this site.

At the subscription page you can select the taxation areas of interest to you, for example, a conveyancer may wish to receive information relating to stamp duty, land tax and the emergency services levy, while payroll professionals may only wish to receive information relating to pay-roll tax. I recommend that you also subscribe to receive the publication you are now reading, RevenueSA's newsletter Perspectives, which provides details of legislative changes, proposed changes, red tape reduction initiatives and upcoming events, such as future taxpayer information sessions.

Upon subscribing, you will be sent an email requiring you to complete the registration process by clicking on the link provided to confirm that you own the email address.

Subscribers can be assured that their details will not be used for any other purpose other than for the provision of information as nominated.

CONDITIONS OF REVNET APPROVAL

RevNet Approved Persons are granted an Approval of a Special Tax Return Arrangement (the "Approval") pursuant to which they are able to determine stamp duty and self-stamp instruments on RevNet.

Approved Persons are reminded that the Approval (and hence access to RevNet) is subject to the conditions contained in Part 4 of the Approval and reproduced [here](#) for your convenience.

RevenueSA has become aware through audit activity, that some Approved Persons are failing to observe the conditions of the Approval.

Breaches of the conditions will expose the Approved person to sanctions in line with the following:

Changed Circumstances

Where the circumstances of the RevNet Approved Person change significantly, the RevNet Approved Person's Approval will be withdrawn and a fresh application required.

Minor Breach

A written warning of the breach will be given together with future monitoring of the Approved Person to ensure that corrective action has been undertaken, at least going forward.

Breaches Due to Carelessness or a Lack of Knowledge

A written warning will be given. The warning will contain a requirement that the RevNet Approved Person attend RevenueSA for updated training.

Significant Breaches Due to Intentional Disregard or Repeated Carelessness

Temporary withdrawal of access to RevNet.

Fraudulent Activities or Participation in Schemes to Evade Legal Liability

Permanent withdrawal of access to RevNet.

The above was released in [Circular 291](#).

TIA CONFERENCE

The eighth annual States' Taxation Conference will be held on 10 and 11 July 2008 at the Sheraton on the Park, Sydney.

The conference is presented by the Taxation Institute of Australia (TIA) in conjunction with the revenue offices of each state and territory. Some of the topics covered in the 2008 conference include:

- ▶ State taxes update;
- ▶ dealing with anti-avoidance provisions;
- ▶ cutting red tape;
- ▶ pay-roll tax harmonisation; and
- ▶ carbon taxes

You can access a Conference brochure from the TIA website:

www.taxinstitute.com.au or by clicking [here](#). For additional information, or to register, please contact Carol Hull, the National Events Coordinator at TIA on:

Telephone: 02 8223 0034

Facsimile: 02 8223 0077

Email: carolhull@taxinstitute.com.au

RECENT CIRCULARS ISSUED

Circular 285

Extension of Mortgage Stamp Duty Relief for Drought Affected Farmers

Circular 286

Regulations to prescribe "special Acts" for the purposes of Section 71F(6)(c) [Stamp Duties]

Circular 287

Stamp Duties (Land Rich Entities) Amendment Act 2006

Circular 288

State Budget 2008-2008

Circular 289

Land Tax Anti-Avoidance Provisions

Circular 290

Stamp Duties - General Exemption 26

Circular 291

Conditions of RevNet Approval

Circular 292

Stamp Duties (Trusts) Amendments Act 2008

Circular 293

Taxation Administration Act 1996 Change of Interest Rate From 1 July 2008

Circular 294

Summary of Changes for 2008/2009 Emergency Services Funding Act 1998 (Fixed Property Component)

Circular 295

South Australian Pay-roll Tax Harmonisation Changes

Circular 296

South Australian Pay-roll Liability for Wages Paid by an Employer

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Expatriate Employees

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Exempt Allowance: Motor Vehicle and Accommodation

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Fringe Benefits

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Exemption for Maternity and Adoption Leave Pay

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Pay-roll Tax Charitable Exemption Meaning of Exclusively

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Pay-roll Tax - A Guide to Legislation