

RevenueSA

2010 Taxpayer Survey Summary



**Government of
South Australia**

The annual RevenueSA Taxpayer Survey was conducted during August and September 2010, inviting participants to provide feedback on our level of service.

The 2010 survey was designed to seek feedback from taxpayers in the areas of general customer service, information provided and education channels. In addition, the eight core questions to measure the key drivers of customer satisfaction, as recommended by the Government Reform Committee, were included.

The eight core questions are a requirement to enable measurement against the **South Australian Strategic Plan (SASP) Target 1.7: Performance in the public sector - customer and client satisfaction with government services: Increase the satisfaction of South Australians with government services by 10% by 2010, maintaining or exceeding that level of satisfaction thereafter.** The eight core questions relate to the satisfaction of overall quality, accessibility and timeliness of the service, along with how taxpayers were treated, information provided, knowledge and competency of staff, level of service and delivery.

The base year against which changes are required to be measured is 2008.

RevenueSA results indicate an improvement by an average of 5.3% since the 2008 taxpayer survey. These results are shown in the table summary below.

Summary of Target 1.7 Results		2008 Base Year	2009	Change from 2008	2010	Change from 2009	Overall Change since 2008
How satisfied were you with the...	... overall quality of service?	78%	80%	+ 2.6%	79%	-1.3%	+ 1.3%
	... accessibility of the service?	79%	80%	+ 1.3%	80%	Same	+1.3%
	... amount of time it took to get the service?	76%	78%	+ 2.6%	76%	-2.6%	same
In your dealing with RevenueSA you were treated fairly?	75%	82%	+ 9.3%	86%	+4.9%	+14.7%
	... you were informed of everything required in relation to your query in order to comply with state taxation legislation?	74%	82%	+ 10.8%	84%	+2.3%	+13.5%
	... staff were knowledgeable and competent?	75%	82%	+ 9.3%	86%	+4.9%	+14.7%
	... staff went the extra mile to make sure you got what you needed?	70%	76%	+ 8.5%	79%	+3.9%	+12.9%
	... did you get what you required?	93%	92%	-1.1%	92%	same	-1.1%

#change indicates the increase/decrease in percentage using 2008 as the base percentage, i.e. a 6% increase from 70% to 76% is an increase of 8.6% on the original (base) 70% ($0.06/0.70 = 0.086$).

The eight core questions have been adopted by our interjurisdictional Business Practices Committee and will be used to compare our taxpayer service against other revenue offices.

During the survey period, a total of 747 responses were received, including 157 partial responses where the respondent exited the survey before completing the last question.

Upon analysis of the responses, areas highlighted in the survey results where RevenueSA performs well included:

- staff are professional, courteous and knowledgeable;
- RevNet (payroll tax) is very easy to use and more efficient than interstate systems. Information is simple and easy to follow, written in plain English which is clear and easy to interpret, rather than complex legislative terminology.
- Documentation is very informative, in particular the 2010-11 Payroll Tax Guide to Legislation and the Nexus Revenue Ruling.
- RevNet and website are user friendly. Calculators are easy to use and a great resource.

Areas highlighted where RevenueSA could improve included:

- Lack of or limited knowledge amongst first contact staff (call centre, front counter), and limited access to senior staff for more complex enquiries (land rich, trusts etc.).
- Navigation of website and RevNet, often difficult to locate required information.
- Inconsistency or incorrect information provided.
- Reissue of searches for land tax and ESL.
- Timeliness of responses, decisions and assessments.
- Clarity of information required for stamp duty requisitions, and often excessive unnecessary requisitions issued.
- Lack of feedback or comments on assessments issued.
- Issue email updates on legislative or process changes.

Many valuable suggestions for improvements were made by taxpayers who completed the 2010 Taxpayer Survey. While RevenueSA will endeavour to implement as many as possible, some may not be achievable, for example due to system or legislative limitations. Thank you to those who contributed suggestions. A summary of the suggestions received is provided below, along with RevenueSA's response.

Payroll Tax

Information sheet for PRT annual reconciliation

RevenueSA issues an annual reconciliation letter to all registered payroll taxpayers, which includes an attachment covering the annual reconciliation process.

Last year's information specifically reminded taxpayers about status codes, how to cancel, trainee rebate/exemption and the changes in nexus provisions. This attachment is updated each year to ensure current issues and changes are addressed.

Online PRT training

We are looking into developing a number of online training modules for taxpayers. These will be made available on our Internet site once launched.

Enhancements have been made to the existing payroll tax annual reconciliation online demonstrations and have increased the demonstration scenarios from one to three to cover most lodgement cases.

	<p>In addition to the RevNet annual reconciliation demonstrations, there are online payment facility demonstrations and step by step instructions for both EPA and EFT payment types. The online training will be expanded with the release of RevNet 8, to provide general service demonstrations and expanded payment facility services demonstrations.</p>
Future date payments for payroll tax returns	<p>These functionalities are under development and will be included in the RevNet 8 release.</p>
Submission of group wages, rather than each individual employer	
PRT Harmonisation	<p>A number of taxpayers commented on harmonisation, and additional ways to make the submission of a return an easier process, such as:</p> <ul style="list-style-type: none">• harmonising thresholds and reporting requirements;• some tolerance for adjustments so that a small error in one state does not require adjustments in all other states;• similar forms and internet sites; and• a national payroll tax system. <p>While some suggestions are policy decisions at an interjurisdictional level, many in relation to administrative processes have already been achieved or are being reviewed by the Interjurisdictional Payroll Tax Harmonisation Committee.</p>
PRT Returns & Payments – EFT payments	<p>Advanced payment allocation rules have been designed to ensure payments are allocated to the correct return period, hence an individual payment reference number is allocated for each period (month).</p> <p>EFT is accepted by approved applicants For more information visit www.revenuesa.sa.gov.au and select 'Payment Options' from the payroll tax page. The RevNet 8 release will allow taxpayers to select EFT as their payment option during the registration process. Shortly our RevNet Assistance team will be launching a new campaign to promote the RevNet payment facility (EPA & EFT) to non-payment facility payroll taxpayers.</p> <p>Taxpayers are required to lodge a monthly return, however if the taxpayer estimates that their payroll tax liability for the financial year will be less than \$5000 they can request an annual cycle.</p> <p>Taxpayers should note that a nil return must be lodged if no liability arises for the return period. This will avoid a default assessment being issued.</p>

Stamp Duty

More information on how to self-determine stamp duty transactions/expand current stamp duty document guides

RevNet guide notes are reviewed on an ongoing basis to include more information and examples as requested by RevNet users.

Stamping provision at LTO

A stamping facility was introduced at the LTO and commenced operation from 10 August 2010.

RevenueSA Internet Site / RevNet Site

Updates to RevNet

Many new features will be included in the RevNet 8 release, including the ability to future date payments for payroll tax and to submit a group return rather than for each individual employer.

Make website more user friendly and appealing.

A new Internet site was launched in December 2010. Improvements to the site are easier navigation via tax lines and functions, news articles and more information.

Other

Agents/Taxpayer Representatives

Taxpayers requested RevenueSA to include a section on documentation (forms) to provide for the nomination of a representative (e.g. conveyancer, lawyer) to act on their behalf.

Land tax primary production Section 4 and Section 5 exemption application forms already provide for authorised persons to sign on behalf of land owners.

The land tax residential exemption application form provides for authorised persons to sign on behalf of land owners provided a copy of the documentation that gives them the authority to sign on behalf on the owner is attached.

RevenueSA views the lodging party of stamp duty matters as the contact for an assessment. In most cases, documents are lodged by a taxpayer's agent/representative, therefore no further authority is necessary for RevenueSA to liaise with the representative on behalf of the taxpayer.

Education & Training

More in-depth information sessions

We are looking into developing a number of online training modules for taxpayers. These will be made available on our Internet site once launched.

Contribute presenters to industry group sessions, such as AIC	<p>In the past, RevenueSA has provided presenters at industry groups and associations seminars, such as the AIC, REISA and other industry associations, and will continue to do so as requested.</p>
Information sessions interstate	<p>It is not feasible, from a financial and staffing point of view, for RevenueSA to conduct interstate information sessions, however, metropolitan and regional sessions are conducted and we are investigating other ways to broadcast our information sessions to interstate taxpayers.</p> <p>In particular, with reference to payroll tax, the information provided at information sessions, in the most part, should be consistent due to harmonisation. Additionally, one of our interjurisdictional groups – the Training and Customer Education Committee (TCEC), will be developing harmonised taxpayer education material in the future.</p> <p>In June 2010, RevenueSA co-presented an information session in Adelaide with the Victorian and Queensland State Revenue Offices.</p>
Updates via email	<p>Numerous taxpayers have suggested updates to be provided via email, with many suggesting an email monthly. Updates suggested include:</p> <ul style="list-style-type: none">• reminders that returns are due;• changes to regulations etc; and• prior to major taxation transactions (e.g. before annual reconciliation, to point out things to beware of will be beneficial, especially for new user). <p>We are reviewing our communication channels to determine the best approach to provide taxpayers with information. In the mean time, make sure you have subscribed to our free email subscription service. Click here for more details.</p>

Land Tax and ESL

Land Tax Quarterly Instalment payments	<p>Conveyancers have relayed, that in some cases, issues have arisen with properties sold where an instalment payment has remained unpaid, and therefore transfers to the new ownership.</p> <p>Any outstanding land tax will transfer to the new owners, unless an indemnity has been provided. To obtain an indemnity, agents/conveyancers should ensure that a certificate is purchased each time a property is sold or transferred. Care should be taken at the end of a financial year to ensure the certificate is purchased for the correct year. The certificate will specify the outstanding land tax liability for the property, including any instalment payments still to be</p>
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made, and is valid for the period of 90 days from purchase. Payment of the full outstanding land tax liability, in accordance a current the certificate, will provide an indemnity to the new purchaser from any reassessed tax liability for the property, and result in future instalment payments being paid.

Issue may arise where outstanding liabilities are made using an out of date certificate. Conveyancers/Agents are requested to forward outstanding land tax payments together with a current certificate.

Further issues arise in relation to related party transfers. Full payment of outstanding liability at the time fo settlement will ensure that unpaid land tax does not transfer to the new ownership.

Land Tax/ESL Certificates

Issues were raised in relation to conveyancers obtaining updated searches where the original search was requested by the real estate agent, resulting in multiple charges for the vendor and purchaser.

Real estate agents commonly obtain the information required via a Section 7 search.

RevenueSA will only provide an updated search (within 90 days) to the original requesting party through RevNet.

While a search may have previously been requested by another party, it is recommended that a new search be obtained to ensure the correct outstanding tax/levy liability is extinguished at settlement and that new purchasers receive the land tax indemnity.

The question was also raised regarding the discrepancy between land tax and ESL search fees. The higher fee for land tax is due to the indemnity provided by the land tax search.

Please do not feel that you need to wait until our next 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@sa.gov.au or on (08) 8226 3750 (1800 637 778 for country callers) any time you would like to provide feedback.