

Our organisation at all levels is committed to exercising high levels of professionalism and integrity. This document details our commitment to standards of service.

Information relating to the services provided by RevenueSA is available from our website. You can also contact one of our officers, write a letter or use email. RevenueSA also conducts Taxpayer Information Sessions in metropolitan locations and also in major country locations on a regular basis.

In addition, a taxpayer survey is conducted on an annual basis and feedback is published on our website at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au). As an organisation we are committed to continuous improvement and, as an aspect of this, will continue to survey taxpayers and continue to report and act on those findings.

In your dealings with our office I ask that you treat tax officers with the same consideration and respect they are expected to give you. If tax officers are subjected to rude or abusive behaviour they may end the telephone call or interview. Any threats of violence will be reported to the Police.

Inevitably there will be times when the commitments made in this document will not meet your expectations. I encourage your feedback directly, through our survey or through our consultative group and will consider that feedback and act on it wherever possible.

Mike Walker  
COMMISSIONER OF STATE TAXATION



## About RevenueSA

RevenueSA, through the Commissioner of State Taxation, is responsible for the:

- management, collection and enforcement of the State's taxation revenue;
- management of Government rebate incentive schemes;
- management and collection of the fixed property component of the Emergency Services Levy (ESL);
- management of the First Home Owner Grant and First Home Bonus Grant schemes (FHOG); and
- local government concessions for Self-Funded Retirees.

The revenue managed and collected by RevenueSA comprises stamp duty, payroll tax, land tax and the ESL (fixed property component).

The revenue collected (apart from the ESL which specifically funds the provision of emergency services), is used by the Government to fund the provision of essential services including public health and safety, education and law and order for South Australian citizens.

## The purpose of this document

This document outlines the services and standards to which we are committed. It also outlines what you can do if you are dissatisfied with the service you have received.

## How we consult with you

RevenueSA has established an industry consultative group that meets on a regular basis to discuss various taxation issues affecting their industry groups. Currently these groups represent Accountants, Conveyancers, the Real Estate Industry and Solicitors.

RevenueSA also consults regularly with other key industry groups on specific matters as they arise.

RevenueSA provides information about regulatory changes to taxation, the FHOG and the fixed property component of the ESL legislation.

This is achieved via Revenue Rulings and Information Circulars as well as through industry consultation, seminars and via our Internet site. These publications are available upon request and can also be downloaded from our Internet site at: [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)

## Confidentiality and Privacy

RevenueSA will:

- respect your privacy and comply with secrecy and privacy principles provided by law;
- provide you with access to information in accordance with the *Freedom of Information Act 1991*; and
- keep information provided to us accurate and complete.

## Our Service Standards

RevenueSA will endeavour to:

- provide on the spot counter Stamp Duty assessments for taxpayers or taxpayer representatives who lodge less than 10 documents per year;
- provide 80% of standard Opinion assessments on receipt of all necessary information within two business days;
- process the majority of applications for refund within 28 days of receipt of all necessary information, and verification where appropriate;
- answer telephone calls within 2 minutes in at least 80% of cases and during recognised peak periods within 5 minutes in at least 80% of cases;
- respond to written enquiries including email enquiries within 14 days. Our email address is [revenuesa@sa.gov.au](mailto:revenuesa@sa.gov.au);

- ensure FHOG payments from FHOG participants to eligible applicants are deposited into the approved FHOG participants' dedicated bank accounts within 24 hours, provided payment is requested by 1:00 pm (Eastern Standard Time) on the previous day, and the Payment Eligibility date is less than 5 days away; and
- ensure FHOG payment requests from eligible applicants direct to RevenueSA are made within 5 days after approval.

## Accuracy

RevenueSA will:

- ensure all taxation assessments are in accordance with the law;
- act impartially and consistently to make fair and equitable decisions;
- not charge penalties and interest that result from delays we cause; and
- apologise for any mistakes, explain what happened and rectify the problem as a matter of high priority.

## Accessibility and Information

RevenueSA will endeavour to:

- make our RevNet system available 24 hours a day subject to weekly maintenance outages that occur between the hours of 10:00pm Saturday to 10:00am Sunday. (Our free terminal service in Taxpayer Assistance and the Lands Titles Office is available from 9:00am to 5:00pm on any business day);
- ensure taxpayers and taxpayer representatives are advised as early as is possible in relation to other planned critical RevNet maintenance outages and make every effort to keep these outages to a minimum;
- ensure taxpayers and taxpayer representatives are immediately advised of unplanned RevNet outages as they occur and where possible, provide the reasons for and duration of these outages;

- make our publications available 24 hours a day through the Internet at: [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) and upon request during business hours from RevenueSA;
- ensure all correspondence and taxation assessments provided by us include a contact name and telephone number;
- be available for contact from 9:00 am to 5:00 pm on any business day;
- provide information and assistance to help you understand and meet your tax, ESL and FHOG obligations;
- advertise taxation changes via the Internet and through our publications as well as in direct communications with taxpayers, their representatives and industry bodies;
- provide our documentation in easy to read language;
- ensure the Stamp Duty Document Guide Notes are up to date; and
- ensure online help systems are up to date.

To receive notification of new RevenueSA publications, taxpayer information sessions etc join our free email subscription service. Visit [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) to subscribe.

## Audit and Investigation

RevenueSA will:

- when conducting a routine audit or investigation provide you with reasonable notice before commencement of such activity to allow adequate time for self assessment and voluntary disclosure of any non-compliance to take advantage of lower penalty tax and interest regimes;
- advise you of the scope of a routine investigation and of initial requirements concerning access to information and records; and

- provide you with details of the outcome of an investigation as soon as a decision is made.

## Disputed Assessments

At any stage, if you are in doubt or disagree with an assessment, please contact, in the first instance, the RevenueSA officer whose name appears on the notice of assessment. This is quite separate from the objection/appeal processes.

## Objections and Appeals

If you are not satisfied with a stamp duty, land tax or payroll tax assessment or a decision in relation to a FHOG application, you may lodge a written objection within 60 days of the date of the assessment or decision with:

The Minister for Finance  
GPO Box 668  
Adelaide SA 5001

Objections relating to the attribution of a particular land use for ESL are to be lodged with:

Commissioner of State Taxation  
GPO Box 1647  
Adelaide SA 5001

Unsuccessful objections to a tax assessment may be appealed to the Supreme Court within 60 days of the Minister for Finance's determination of the objection, or if the objection has not been determined, within 90 days of its lodgement.

Unsuccessful objections to a FHOG application may be appealed to the Magistrates' Court within 60 days of the Minister for Finance's determination of the objection.

Formal objections are dealt with by the Minister for Finance who will seek advice from the Crown Solicitor's Office. Depending on the complexity of the issues involved, the process of obtaining legal

advice can be a lengthy one. Nonetheless, the Minister for Finance will determine your objection as soon as is possible after receipt of the Crown Solicitor's opinion and notify you of his decision.

All property valuation objections should be lodged with the State Valuation Office:

Telephone: 1300 653 345  
Email: [LSGO objections@sa.gov.au](mailto:LSGO objections@sa.gov.au)  
Post: GPO Box 1354  
Adelaide SA 5001

## Your Responsibilities

You need to:

- be truthful, co-operative and accurate in the information you provide;
- keep records that enable your taxation liability to be calculated;
- lodge returns, documents and payments by the due date; and
- be courteous to RevenueSA staff.

## Improving our Service

RevenueSA values professional, timely and responsive service. Your feedback is important to us. 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 any time you would like to provide feedback.

## Contact Details

### Compliance Services

Telephone: (08) 8226 3725  
1800 676 198  
Fax: (08) 8226 3834  
Email: [revenuesa@sa.gov.au](mailto:revenuesa@sa.gov.au)  
Post: GPO Box 2149  
Adelaide SA 5001

### Council Rate Concession for Self Funded Retirees

Telephone: 1300 366 150  
Fax: (08) 8207 2141  
Email: [revsacouncil@sa.gov.au](mailto:revsacouncil@sa.gov.au)  
Post: GPO Box 1647  
Adelaide SA 5001

### Emergency Services Levy

Telephone: 1300 366 150  
Fax: (08) 8207 2100  
Email: [revsaesl@sa.gov.au](mailto:revsaesl@sa.gov.au)  
Post: GPO Box 1647  
Adelaide SA 5001

### First Home Owner Grant

Telephone: (08) 8226 3750  
Fax: (08) 8226 3737  
Email: [fhog.support@sa.gov.au](mailto:fhog.support@sa.gov.au)  
Post: GPO Box 1353  
Adelaide SA 5001

### Land Tax

Telephone: (08) 8204 9870  
Fax: (08) 8207 2100  
Email: [landtax@sa.gov.au](mailto:landtax@sa.gov.au)  
Post: GPO Box 1647  
Adelaide SA 5001

### Payroll Tax

Telephone: (08) 8204 9880  
Fax: (08) 8226 3805  
Email: [payrolltax@sa.gov.au](mailto:payrolltax@sa.gov.au)  
Post: GPO Box 2418  
Adelaide SA 5001

### RevNet

Telephone: (08) 8207 2333  
Fax: (08) 8226 3805  
Email: [revnet@sa.gov.au](mailto:revnet@sa.gov.au)  
Post: GPO Box 1353  
Adelaide SA 5001

### Stamp Duty - General

Telephone: (08) 8226 3750  
Fax: (08) 8226 3737  
Email: [stamps@sa.gov.au](mailto:stamps@sa.gov.au)  
Post: GPO Box 1353  
Adelaide SA 5001

### Stamp Duty - Insurance and Motor Vehicles

Telephone: (08) 8204 9888  
Fax: (08) 8226 3805  
Email: [returns@sa.gov.au](mailto:returns@sa.gov.au)  
Post: GPO Box 1353  
Adelaide SA 5001

### Stamp Duty - Refunds

Telephone: (08) 8226 0869  
Fax: (08) 8226 3737  
Email: [stampdutyrefundsDTF@sa.gov.au](mailto:stampdutyrefundsDTF@sa.gov.au)

### Other Enquiries and Feedback

Telephone: (08) 8226 3750  
1800 637 778 (Country Callers)  
Fax: (08) 8226 3737  
Email: [revenuesa@sa.gov.au](mailto:revenuesa@sa.gov.au)  
Post: GPO Box 1353  
Adelaide SA 5001  
DX: 179

### Site Address

Ground Floor, North Wing  
State Administration Centre  
200 Victoria Square, Adelaide SA 5000