

MINUTES
SA STATE TAXES LIAISON GROUP
WEDNESDAY 12 MARCH 2025 (9.30AM)
FAHEY MEETING ROOMS, LEVEL 4, STATE ADMINISTRATION
CENTRE

1. ATTENDANCE/APOLOGIES

PRESENT FOR REVENUESA

Julie Holmes (Chair), Ben Tuffnell, Kelly Tattersall, Paul Maxwell, Mark Christmas and Kristy Ferguson

PRESENT FOR INDUSTRY GROUPS

Lee Jurga (Property Council of Australia), Jeff Stevens and Yvette Graetz (Australian Institute of Conveyances (SA Division), Andrea Heading and Paul Edwards (Real Estate Institute of South Australia), Kendall Crowe (South Australian Business Chamber), Briony Hutchens (Law Council of Australia), Adrian Cartland (The Tax Institute) and Paul Tanti (Chartered Accountants Australia and New Zealand)

APOLOGIES

Alan Yates (CPA Australia), Marissa Mackie (Law Society of South Australia), Julie Van der Velde (CPA Australia), Darcy Matthews (South Australian Business Chamber) and Peter Slegers (Agribusiness Australia)

2. BUSINESS ARISING

2.1. Update on Action Register (see Attachment A)

- **Action Item 27 – Review of Circular 265 – Stamp Duty – Sale of Retirement Villages**

Julie Holmes advised that all submissions have been considered and RevenueSA will now finalise the revised publication. This is expected to occur by the end of March 2025.

- **Action Item 29 – Review of Circular 156 – Access to documents held by solicitors and legal professional privilege – Guidelines**

No further update. Bernie Walrut to review the latest developments on the issue and report back to RevenueSA.

- **Action Item 30 – Exemption 33**

This matter is now completed.

- **Action Item 2022-4 - Self-determining mining tenement acquisitions**

Completed – Information was published on the RevenueSA website in November 2024 on the [Real Property \(Land\) page](#) under the 'What is considered to be residential or primary production land section'.

- **Action Item 2023-6 – Emergency Services Levy**

Completed – Submission received from the Law Council Business Law Section Taxation Committee on 18 December 2024.

A response to this submission should be provided before the next meeting.

- **Action Item 2023-7 – Release of Unpublished Tribunal Orders**

Completed - the local chair of the Law Council Business Law Section Taxation Committee (the “Law Council”) has written to the President of the South Australian Civil and Administrative Tribunal (the “Tribunal”).

The Law Council will share a copy of any response that is received.

- **Action Item 2024-1 – Land Tax Review Outcome**

Completed - Submission received from Bernie Walrut on 6 December 2024.

Julie Holmes advised that RevenueSA will consider the submission.

- **Action Item 2024-2 - Payroll tax contractor provisions - Arrangements between businesses providing Australian Financial Services Licences and Australian Credit Licences**

Julie Holmes advised that RevenueSA is currently preparing guidance for consideration by the Rulings Sub-Committee.

This is expected by the end of March 2025.

- **Action Item – 2024-3 - Draft Revenue Ruling about the treatment of payroll tax as it relates to Local Health Networks.**

Completed - the draft revenue ruling was circulated to members for comment and one submission was received.

Kendall Crowe asked that the draft revenue ruling be re-circulated.

Action: Paul Maxwell to re-circulate the draft revenue ruling to members for comment.

2.2. 2024-25 State Budget Update

Ben Tuffnell provided an update on the recent developments with the 2024-25 State Budget. The key points were that the *Statutes Amendment (Budget Measures) Bill 2025* which contained payroll tax and stamp duty amendments was assented to on 13 February 2025.

The new *Payroll Tax Regulations 2025*, to support the payroll tax amendments, were made and came into effect on 20 February 2025.

RevenueSA is engaging with industry groups/practices to deliver education programs ahead of the 2024-25 Annual Reconciliation, including webinars, website updates and rulings.

A general discussion took place in regard to changes to be made to RevenueSA Online (“RSAOL”) and whether RevenueSA will engage with industry groups. It was agreed that RevenueSA will consult with State Taxes Liaison Group members on user experience relating to those changes to RSAOL.

Fuller details were provided in accompanying slides.

Action: RevenueSA will consult with State Taxes Liaison Group members on user experience relating to changes to RSAOL.

2.3. RevenueSA Website Review

Kristy Ferguson provided an update on the progress so far of the RevenueSA website review.

Fuller details were provided in accompanying slides.

RevenueSA acknowledged a suggestion from Briony Hutchens that information relating to rulings/guides to legislation be made more prominent on the website.

2.4. Update on Practitioners Education & System Enhancement Project

Ben Tuffnell provided an update on the Project achievements.

Fuller details were provided in accompanying slides.

It was noted that Lee Jurga would like to raise the issue of preliminary opinions/private rulings at the next meeting.

2.5. Update on State Tax Appeals

Paul Maxwell reported that the following had occurred since the last meeting:

- The High Court of Australia handed down its judgment in the SkyCity matter on 16 October 2024, ruling that:
 - The appeal by SkyCity against a judgment of the Court of Appeal of the Supreme Court of South Australia should be dismissed;
 - The cross-appeal by the Treasurer of South Australia against a judgment of the Court of Appeal should be allowed.
- The Full Court of the Supreme Court handed down its judgement in the payroll tax matter involving Marmota Ltd on 7 February 2025, dismissing the appeal;
- The Tribunal handed down its judgment in a HomeBuilder Grant matter involving Ms Sarah Loxton on 19 November 2024, setting aside the decision subject to review and, in its place, the Tribunal made an order that the applicant is entitled to a HomeBuilder Grant of \$15,000;

- All three of the above decisions are summarised on the RevenueSA website;
- A stamp duty qualifying land matter is set to be heard by the Supreme Court of South Australia on 22 April 2025;
- A HomeBuilder Grant matter is set to be heard by the Tribunal on 14 April 2025.
- One (1) new Tribunal appeal against a land use code ascribed to a property for Emergency Services Levy purposes has been lodged since the last meeting.

2.6. CX One Implementation

Kelly Tattersall advised that RevenueSA had implemented a new telephone and email management system in its Contact Centre and explained some of the key points and features to be aware of.

Fuller details were provided in accompanying slides.

3. New Business

3.1. Stamping Surrenders of Lease in the Commonwealth Portal [Jeff Stevens]

It was agreed to take this matter offline for further discussion.

3.2. Guidance on the operation of section 13J of the *Land Tax Act 1936* [Briony Hutchens]

Julie Holmes advised that RevenueSA has already committed to the provision of further guidance around this provision of the *Land Tax Act 1936*.

This further guidance is expected to be circulated for consideration and comments via the normal methods shortly.

3.3. Guidance where Assessments are followed by an Exemption Application [Briony Hutchens]

RevenueSA agreed to give this issue consideration once further discussions are had with/information is sought from Bernie Walrut in regard to what guidance would be helpful for practitioners.

4. Any Other Business

5. Next Meeting

11 June 2025

ATTACHMENT A – ACTION REGISTER

Item	Date of Meeting	Action	Who	Status as at 7 April 2025	Due Date
27	04/12/2019 [Historical Action Item]	Publication: Circular 265 – Stamp Duty – Sale of Retirement Villages	RevenueSA	Bernie Walrut provided his further submissions on 29 May 2023. Meeting held on 27 March 2024 to discuss the further submissions. RevenueSA will now finalise the revised publication.	On-going Completed End of March 2025
29	04/12/2019 [Historical Action Item]	Publication under consideration by RevenueSA: Circular 156 – Access to documents held by solicitors and legal professional privilege – Guidelines.	RevenueSA/ Bernie Walrut	On hold. To be considered once the outcome of a current High Court matter is known and considered by the Federal Government. Bernie Walrut to review the latest developments on the issue and report back to RevenueSA.	On-going
30		RevenueSA to draft a new Revenue Ruling in regard to Exemption 33 for consideration by the Rulings Sub-Committee.	RevenueSA	Paul Maxwell circulated the revised draft Revenue Ruling. Meeting held on 27 March 2024 to discuss the further submissions. RevenueSA has prepared a briefing minute to the Treasurer seeking his approval to make legislative amendments to Exemption 33.	On-going Completed Completed
2022-4	7/9/2022	RevenueSA to review and consider the appropriateness of self-determining mining tenement acquisitions and the associated necessary system changes	RevenueSA	RevenueSA to articulate their position and provide a contact number on their website.	Completed – Information was published on the RevenueSA website in November 2024 on the Real Property (Land) page under the 'What is considered to be residential or primary production land section.
2023-6	12/7/2023	RevenueSA to review why the Emergency Services Levy is not administered under the TAA.	RevenueSA	Bernie Walrut to prepare submissions for the Treasurer seeking a review into this issue.	Completed – Submission received from the Law Council Business Law Section Taxation Committee on 18 December 2024.

2023-7	6/12/2023	RevenueSA to seek advice from the Crown Solicitor's Office in regard to whether Tribunal Orders can be released even when not published.	RevenueSA	Bernie Walrut to write to either SACAT directly or the relevant Minister to express the importance to all parties of publishing all Orders in a timelier manner.	Completed - the local chair of the Law Council Business Law Section Taxation Committee has written to the President of SACAT.
2024-1	13/3/2024	Land Tax Review Outcome	RevenueSA	Bernie Walrut to prepare a list of those policy and administrative issues raised as part of the stakeholder engagement to facilitate further discussion.	Completed - Submission received from Bernie Walrut on 6 December 2024.
2024-2	19/6/2024	Payroll tax contractor provisions - Arrangements between businesses providing Australian Financial Services Licences and Australian Credit Licences.	RevenueSA	RevenueSA to consider publishing guidance like Revenue NSW's Commissioner's Practice Note. RevenueSA is currently preparing guidance for consideration by the Rulings Sub-Committee.	Completed End of March 2025
2024-3	11/9/2024	Draft Revenue Ruling about the treatment of payroll tax as it relates to Local Health Networks.	RevenueSA	Paul Maxwell to circulate the draft revenue ruling to STLG members for comment. New Action: Paul Maxwell to re-circulate the draft revenue ruling to members for comment.	Completed – one submission received. Completed – draft revenue ruling re-circulated on 12 March 2025. No further submissions received.
2025-1	12/3/2025	Payroll Tax Relief for Medical Centres and General Practitioners - RevenueSA to consult on user experience relating to changes to RSAOL.	RevenueSA	New Action: RevenueSA will consult with State Taxes Liaison Group members on user experience relating to changes to RSAOL.	Completed – one expression of interest received. Presentation provided on 7 April 2025.

ATTACHMENT B – REVENUESA PUBLICATIONS AND UPDATES

1. Publications to reviewed now that the stamp duty rewrite is not progressing
 - 1.1. Stamp Duty – Residential land used for long term accommodation and discretionary trusts that are foreign trusts
 - 1.2. Section 71(6) of the SDA
 - 1.3. Stamp Duty – Unit Trust: Issues And Redemptions
 - 1.4. Circular 61 – Section 71E of the SDA. Obligation of a person to lodge a statement with the Commissioner
 - 1.5. Circular 109 – *Stamp Duties (Concessions) Amendment Act 1994* – Family Farm Transfers
 - 1.6. Circular 282 – Domestic Partners
2. New potential publications for consideration
3. Draft publications on hold
4. Other existing publications under consideration by RevenueSA
 - 4.1. Circular 265 – Stamp Duty – Sale of Retirement Villages
 - 4.2. Circular 156 – Access to documents held by solicitors and legal professional privilege – Guidelines
 - 4.3. Review of Information Circular 1 – RSA Publication Process
 - 4.4. DRAFT Revenue Ruling – Exemption from Duty – Charitable and Religious Bodies
5. Recent Updates
 - 5.1. Revenue Ruling Updated – TAA001 has been updated
 - 5.2. Eligibility Criteria Changes - Eligibility criteria for the first home owner grant and stamp duty relief for eligible first home buyers has changed
 - 5.3. New mandated Commonwealth Reporting documents