

MINUTES

SA STATE TAXES LIAISON GROUP

WEDNESDAY 23 JULY 2025 (9.30AM)

**FAHEY MEETING ROOMS, LEVEL 4, STATE ADMINISTRATION
CENTRE**

1. ATTENDANCE/APOLOGIES

PRESENT FOR REVENUESA

Julie Holmes (Chair), Ben Tuffnell, Kelly Tattersall, Angel Crawford, Paul Maxwell and Kristy Ferguson

PRESENT FOR INDUSTRY GROUPS

Marissa Mackie (Law Society of South Australia), Andrea Heading (Real Estate Institute of South Australia), Kendall Crowe (SA Business Chamber), Lee Jurga (Property Council of Australia) and Peter Slegers (Agribusiness Australia)

APOLOGIES

Mark Christmas (RevenueSA), Adrian Cartland (The Tax Institute), Paul Tanti (Chartered Accountants Australia and New Zealand) and Julie Van der Velde (CPA 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**

No further update. Paul Maxwell advised that he is meeting with Bernie Walrut on 25 July 2025 to discuss the revised publication further.

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

No further update. Paul Maxwell advised that he is meeting with Bernie Walrut on 25 July 2025 to discuss this matter further.

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

Paul Maxwell advised that a draft Revenue Ruling had been circulated to the Group on 21 July 2025, seeking expressions of interest to attend a Rulings Sub-Committee meeting to discuss the draft Ruling.

Expressions of interest to be involved on the Rulings Sub-Committee are required by close of business, Friday 25 July 2025.

Marissa Mackie recommended that RevenueSA also engage in consultation with the Australian Securities and Investments Commission ("ASIC") to ensure that proposed policies or initiatives align with corporate regulatory standards and broader financial governance frameworks. Marissa also offered to raise the issue with ASIC.

New Action: RevenueSA to engage with those jurisdictions that have implemented similar rulings to determine whether they consulted with ASIC, and to understand their rationale and process.

2.2. Update on Payroll Tax and Medical Centres [RevenueSA]

Julie Holmes provided the following update:

- The annual payroll tax reconciliation return process opened on 16 June 2025 and conclude on 28 July 2025. This is the first time that general medical practices who pay wages above the \$1.5m threshold, will need to complete the annual return process, applying the new exemption for GP wages based on the percentage of bulk billing.
- GP medical practices that registered for payroll tax to participate in the amnesty will also need to complete the same process.
- A comprehensive communications and education campaign is being conducted to ensure broad awareness amongst the medical industry and their key legal and financial advisers including as follows:
 - Webinar held Wednesday 4 June 2025
 - Website updated with new rulings (Revenue Rulings PTASA004 and PTASA005 released) and materials including link to webinar recording and PDF of questions and responses.
- Yearly Payroll Tax Annual Reconciliation Process 2025 webinars were held on Wednesday 18 June 2025 and Tuesday 8 July 2025.

Peter Slegers enquired about formal objections concerning medical centres and contractor provisions. Paul Maxwell noted that around half had been resolved.

2.3. 2025-26 State Budget Update [RevenueSA]

Julie Holmes reported that the 2025-26 State Budget was handed down on 5 June 2025 and noted that no new taxes, levies or duties, or any changes to existing taxes, levies or duties administered by RevenueSA were announced.

2.4. Further Guidance in relation to section 13J of the *Land Tax Act 1936*

RevenueSA has prepared further guidance to outline factors that are taken into account in meeting the exemption with respect to "residential development".

This further guidance was circulated to representatives of RevenueSA's State Taxes Liaison Group for consultation on 9 May 2025. Comments were due by 23 May 2025, and a submission was received from the Real Estate Industry of South Australia.

Additional guidance on section 13J, as requested by industry, was published on 30 June 2025 via the RevenueSA website and the 2025–26 *Guide to Legislation: Land Tax – Related Corporations*.

2.5. Update on State Tax Appeals

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

- On 14 April 2025, the Tribunal considered an application relating to the HomeBuilder Grant. Later that day, it issued a decision determining that the applicants were ineligible for the grant. A summary of the decision is available on RevenueSA's website;
- The Supreme Court of South Australia heard the first day of proceedings in a stamp duty qualifying land matter on 22 April 2025. The matter was set to resume on 23 June 2025, however, following a High Court decision delivered on 11 June 2025, both parties began re-evaluating their respective positions; and
- Three new appeals have been lodged: two with the Supreme Court — one concerning a payroll tax charitable exemption and the other a stamp duty qualifying land matter — and one with the Tribunal regarding residence requirements under the First Home Owner Grant and HomeBuilder Grant programs.

3. New Business

3.1. Closure of the Commonwealth Government's HomeBuilder Grant Program [RevenueSA]

Julie Holmes advised the following in regard to the closure of the Commonwealth Government's HomeBuilder Grant Program:

- Officially closed midnight, 30 June 2025. Applicants not able to submit supporting documents after this date;
- The Commonwealth Government has advised no further extension;
- All applications to be processed before 31 August 2025; and
- The Commonwealth to be advised by 31 October 2025 of any pending or ongoing objections/appeals.

3.2. Land Tax Regulations 2025 [RevenueSA]

Julie Holmes advised that the *Land Tax Regulations 2025* were released on 15 May 2025, with the main change to the previous Regulations being the removal of the requirement to notify the Commissioner of State

Taxation when a change in ownership of land occurs (Regulation 4(2)), except under certain circumstances.

This means that you do not need to notify RevenueSA of a change in ownership unless it relates to a:

- change in ownership that occurs before 30 June but is not registered with Land Services SA until after 30 June.
- transfer or sale that does not need to be registered with Land Services SA, or does not result in a change to the legal ownership of the land.

Lee Jurga raised concerns regarding a possible “*vacuum*” in the current legal framework around who is now obligated to notify RevenueSA of changes in ownership.

Lee asked if RevenueSA might consider implementing some form of special dispensation—such as reductions in interest and penalty tax liabilities—for affected parties who may have unintentionally failed to comply due to the ambiguity in relation to the changes in the Regulations. Julie Holmes advised that RevenueSA do this on a case-by-case basis.

The Group also discussed other land tax notification requirements and noted that improved public education and guidance would be beneficial, in particular relating to requirements to notify RevenueSA where land is held on trust. There was general support for developing clearer resources to help stakeholders understand their legal obligations under the updated regime.

New Action: RevenueSA to engage with CBS, the Real Estate Institute and the Australian Institute of Conveyancers to identify and develop public education and guidance in relation to when a change of ownership is required to be notified and in relation to trust notification requirements.

3.3. Preliminary Opinions Policy for Stamp Duty and Private Ruling Regime [Lee Jurga]

Julie Holmes advised that, unlike some other jurisdictions, RevenueSA does not currently propose to implement a preliminary opinions or private rulings framework. This position is primarily due to resourcing constraints.

While formal preliminary opinions are not provided, officers may be able to offer general guidance or refer enquiries to existing interpretative materials. Where such assistance is sought, taxpayers and their representatives are encouraged to contact RevenueSA well in advance.

Peter Slegers supported continuing the current approach and expressed the organisations he represents had not experienced the need to move to a formal private ruling process.

As Lee Jurga, who requested the agenda item, was absent, the discussion was deferred to the next meeting.

4. Any Other Business

No other business was raised.

5. Next Meeting

10 September 2025

ATTACHMENT A – ACTION REGISTER

Item	Date of Meeting	Action	Who	Status as at 23 July 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 Before the July 2025 meeting – On-going
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
2024-2	19/6/2024	Payroll tax contractor provisions - Arrangements between businesses providing Australian Financial Services Licences and Australian Credit Licences.	RevenueSA 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. New Action: RevenueSA to engage with those jurisdictions that have implemented similar rulings to determine whether they consulted with ASIC, and to understand their rationale and process.	Completed Completed – draft Revenue Ruling sent to the Group before the July 2025 meeting Before the September 2025 meeting – On-going
2025-2	23/7/2025	Land Tax – Change of Ownership and Trust Notifications	RevenueSA	New Action: RevenueSA to engage with CBS, the Real Estate Institute and the Australian Institute of Conveyancers to identify and develop public education and guidance in relation to when a change of ownership is required to be notified and in relation to trust notification requirements.	Before the September 2025 meeting – On-going

ATTACHMENT B – REVENUESA PUBLICATIONS AND UPDATES

OFFICIAL

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
5. Recent Updates
 - 5.1. New Features now live in RevenueSA Online
 - 5.2. Revenue Rulings Released - PTASA004 & PTASA005 released - Payroll tax relating to medical practices
 - 5.3. Notification of Change of Ownership - Removal of provision in the *Land Tax Regulations 2025*
 - 5.4. 2025-25 Payroll Tax Annual Reconciliation
 - 5.5. Extended RevenueSA Online outage for annual housekeeping
 - 5.6. 2025-26 land tax rates and thresholds
 - 5.7. 2025-26 State Budget
 - 5.8. 2025-26 Certificate Fees Released
 - 5.9. Land Tax Publications Released – Guides to Legislation
 - 5.10. 2025-26 Emergency Services Levy Rates and Factors
 - 5.11. Revenue Ruling Update – PTASA004 Payroll Tax Relief for Medical Practices
 - 5.12. Payroll tax Publication Released – Guide to Legislation

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