

MINUTES
SA STATE TAXES LIAISON GROUP
WEDNESDAY 10 DECEMBER 2025 (9.30AM)
FAHEY MEETING ROOMS, LEVEL 4, STATE ADMINISTRATION
CENTRE

1. ATTENDANCE/APOLOGIES

PRESENT FOR REVENUESA

Julie Holmes (Chair), Kelly Tattersall, Mark Christmas, Paul Maxwell, Todd MacDonald and Monique Matthews

PRESENT FOR INDUSTRY GROUPS

Marissa Mackie (Law Society of South Australia), Adrian Cartland (The Tax Institute), Andrea Heading (Real Estate Institute of South Australia), Yvette Graetz (Australian Institute of Conveyancers (SA)) (both via Microsoft Teams), Lee Jurga (Property Council of Australia), Julie Van der Velde (CPA Australia) and Paul Ingram (Law Council of Australia)

APOLOGIES

Alan Yates (CPA Australia), Kendall Crowe (SA Business Chamber), Paul Tanti (Chartered Accountants Australia and New Zealand), Briony Hutchens (Law Council of Australia) 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 the revised publication, incorporating Bernie Walrut's additional submissions, has been referred to relevant RevenueSA staff for final review and approval. Completion and publishing are expected by the end of January 2026.

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

No further update at this stage.

Julie Holmes advised that RevenueSA intends to close this matter until the outcome of the Australian Government's review into the use of Legal Professional Privilege (LPP) in Commonwealth investigations is finalised.

It was agreed that the matter will be revisited once the Australian Government finalises its review, as this will provide a useful guide for RevenueSA's review of Circular 156.

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

Paul Maxwell advised that, at Marissa Mackie's suggestion, RevenueSA engaged with Revenue NSW—the only jurisdiction to have implemented a similar ruling—who confirmed they did not consult with ASIC prior to implementation of their public guidance.

Paul Maxwell also noted that, to date, the only expression of interest in joining the Rulings Sub-Committee has come from Julie Van der Velde. At the meeting, both Marissa Mackie and Adrian Cartland expressed interest in participating.

New Action: RevenueSA to arrange a meeting of the Rulings Sub-Committee to discuss the draft Revenue Ruling.

- **Action Item 2025-2 – Land Tax – Change of Ownership and Trust Notifications**

Monique Matthews confirmed that RevenueSA met with the Real Estate Institute of South Australia and the Australian Institute of Conveyancers (SA) on 29 September 2025 and has also engaged with Consumer and Business Services to develop practical public education and guidance on requirements for notifying changes of ownership and trust notifications.

Julie Van der Velde suggested that land tax and deceased estates would be a topic of interest to both industry and the wider community.

Monique Matthews advised that updated information on land tax and deceased estates is available on the RevenueSA website and undertook to provide a link following the meeting.

2.2. Update on State Tax Appeals [RevenueSA]

Paul Maxwell provided the following update:

- **Supreme Court Matters:** There are currently two Supreme Court matters on foot, both concerning stamp duty and the qualifying land provisions. As both matters raise similar issues—specifically, whether nursing homes and aged care facilities constitute qualifying land—the Court has ordered a stay in the second matter pending the outcome of the first.
- **Tribunal Decision:** The Tribunal has recently issued its Orders in an emergency services levy land use code appeal, affirming the decision under review. While the decision has not yet been published, a summary is available on RevenueSA's website.

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

This item was carried over from the previous meeting. The discussion focused on whether a formal private rulings regime could be implemented in South Australia, noting that such a regime would likely require legislative changes similar to those adopted in the eastern states.

Julie Holmes suggested exploring options such as issuing additional revenue rulings or information circulars, or proposing the introduction of a private rulings regime to government—either as part of the upcoming election platform or as a separate initiative.

Adrian Cartland recommended that the Group identify and submit examples of tax and duty areas where further guidance would be beneficial. Julie Van der Velde reminded RevenueSA of a detailed submission she previously provided on land tax and deceased estates, which could serve as a useful example.

RevenueSA will consider drafting a new information circular in regard to land tax and deceased estates.

3. New Business

3.1. Updated RevenueSA Online User Agreement [RevenueSA]

Julie Holmes advised that system changes are currently being implemented to the RevenueSA Online Self-Determination and Opinions process. These changes follow consultation with industry to better align with modern e-conveyancing practices.

The RevenueSA Online SDC User Agreement will be updated to reflect these changes, which include:

- Introducing BPAY as a payment option for SDC
- Extending timeframes for RevenueSA Online workspaces to remain open
- Setting minimum timeframes for stamp duty payment following ELNO settlement
- Outlining the ramifications of not meeting required deadlines

3.2. Customer Engagement in 2026 [RevenueSA]

Monique Matthews advised that engagement survey distributed to industry members in November 2025 - open until 9 January 2026.

Access to the survey can be found here:

- <https://www.surveymonkey.com/r/feedbackLawSociety>
- <https://www.surveymonkey.com/r/feedbackREISA>
- <https://www.surveymonkey.com/r/feedbackAIC>

Further, TEC has begun drafting the engagement schedule for 2026 with placeholders for webinars and articles. The first article(s) scheduled to go out from January 2026 and the first webinar for 2026 is scheduled for February with the topic being Stamp Duty on Motor Vehicles. If you have any other feedback, email TEC anytime: tec@sa.gov.au.

3.3. 2026 State Election – Caretaker Conventions [RevenueSA]

Paul Maxwell advised that the 2026 State Election is on 21 March 2026 and the caretaker period will commence on 21 February 2026, when writs are issued, and the House of Assembly is dissolved. It will conclude once the election outcome is clear and, if necessary, a new government is appointed.

During this period, the government must avoid:

- Major policy decisions that would commit the incoming government
- Entering into major contracts, projects, or undertakings
- Making significant appointments (e.g., senior executives, boards)

RevenueSA will continue business as usual during the caretaker period, including the consideration of objections by the Treasurer.

3.4. Help to Buy Initiatives [RevenueSA]

Paul Maxwell advised that the Commonwealth Government's Help to Buy Scheme opened for applications on 5 December 2025.

Participation in the scheme does not exclude eligible applicants from also applying for the First Home Owner Grant or Stamp Duty Relief for Eligible First Home Buyers in South Australia.

Further information is available on the RevenueSA website: *Commonwealth Government's Help to Buy Scheme*.

3.5. Christmas Closure [RevenueSA]

Julie Holmes advised that RevenueSA will close at 1:00 pm on 24 December 2025 and reopen at 8:30 am on 5 January 2026.

Anyone needing to speak with a taxation officer should contact RevenueSA before 1:00 pm on Wednesday, 24 December 2025. Normal enquiry services will resume at 8:30 am on Monday, 5 January 2026.

RevenueSA Online will remain available during this period for:

- Requesting and paying certificates
- Self-determining stamp duty
- Lodging documents for stamp duty assessment
- Lodging payroll tax returns

3.6. 2025 Overview [RevenueSA]

Julie Holmes provided an overview of RevenueSA's industry engagement throughout the year, along with a snapshot of key operational activities. The presentation highlighted stakeholder collaboration, legislative and system enhancements, education initiatives, and service delivery performance. Full details are contained in the attached slides.

4. Any Other Business

No other business was raised.

5. Next Meeting

TBC

ATTACHMENT A – ACTION REGISTER

Item	Date of Meeting	Action	Who	Status as at 8 December 2025	Due Date
27	04/12/2019 [Historical Action Item]	Publication: Circular 265 – Stamp Duty – Sale of Retirement Villages	RevenueSA	Revised publication including the further submissions from Bernie Walrut have been referred to relevant RevenueSA staff for final review and publishing.	End of January 2026
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	RevenueSA intends to close this matter due to a lack of progress. Should circumstances change, the matter can be re-opened if required.	Completed
2024-2	19/6/2024	Payroll tax contractor provisions - Arrangements between businesses providing Australian Financial Services Licences and Australian Credit Licences.	RevenueSA	New Action: RevenueSA to arrange a meeting of the Rulings Sub-Committee to discuss the draft Revenue Ruling.	End of January 2026
2025-2	23/7/2025	Land Tax – Change of Ownership and Trust Notifications	RevenueSA	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.	Completed – RevenueSA met with REISA and the AICSA on 29 September 2025 and has also engaged with Consumer and Business Services.

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
5. Recent Updates
 - 5.1. Password Management in RevenueSA Online
 - 5.2. New change of address form for updating billing details – for the Emergency Services Levy and Land Tax
 - 5.3. Information Circular 109 – Payroll Tax and Labour Hire Services has been released.
 - 5.4. RevenueSA Christmas / New Year Closure
 - 5.5. Commonwealth Government's Help to Buy Scheme