

MINUTES
SA STATE TAXES LIAISON GROUP
WEDNESDAY 11 MARCH 2026 (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 and Monique Matthews

PRESENT FOR INDUSTRY GROUPS

Marissa Mackie (Law Society of South Australia), Paul Tanti (Chartered Accountants Australia and New Zealand), Lee Jurga (Property Council of Australia), Julie Van der Velde (CPA Australia) (all In Person), Briony Hutchens (Law Council of Australia) and Yvette Graetz (Australian Institute of Conveyancers (SA)) (both via Microsoft Teams)

APOLOGIES

Todd MacDonald (RevenueSA), Adrian Cartland (The Tax Institute), Kendall Crowe (SA 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**

Paul Maxwell advised that the revised publication, incorporating Bernie Walrut's additional submissions, is still being considered by relevant RevenueSA staff for final review and approval. Completion and publishing are expected by the end of March 2026.

- **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 meeting was held on 19 February 2026 between Marissa Mackie, Julie Van der Velde and representatives from RevenueSA (Glenn Lodge and Paul Maxwell). Updates will be made to the draft Revenue Ruling upon receipt of further written submissions from Marissa Mackie.

2.2. Update on State Tax Appeals [RevenueSA]

Paul Maxwell advised that there remain 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.

Paul Maxwell also noted that the High Court of Australia granted Uber Australia Pty Ltd special leave on 4 December 2025, to appeal a NSW Court of Appeal decision requiring them to pay over \$81.5 million in payroll tax. The case, *Chief Commissioner of State Revenue v Uber Australia Pty Ltd*, centres on whether ride-share drivers are employees or independent contractors for tax purposes.

The appeal will determine if Uber is a "deemed employer" of its drivers under NSW tax law.

3. New Business

3.1. Vulnerability Framework [RevenueSA]

Julie Holmes advised that RevenueSA is adopting a Vulnerability Framework to support early and appropriate engagement with vulnerable taxpayers.

The Framework will complement the Service Charter and existing support policies and will not alter legislative application or existing processes.

Development is aligned with the current review of the Service Charter and related website content.

Roll-out is expected by end April 2026.

3.2 Stamp Duty Relief and First Home Buyer Benefits for Victim-Survivors of Family and Domestic Violence [RevenueSA]

Julie Holmes advised that Treasurer approval has been given for an *ex gratia* relief scheme to support eligible victim survivors of family and domestic violence to access first home buyer benefits.

RevenueSA will publish an Information Circular outlining eligibility and administration, with applications to be assessed by the Commissioner of State Taxation under delegated authority. RevenueSA will consult with the Department of Human Services in the development of the Information Circular.

There was a general discussion around what evidence would be required to prove family or domestic violence. Marissa Mackie advised that she could provide information about what evidence would be required by the South Australian Civil and Administrative Tribunal to terminate a tenancy because of domestic violence.

3.3 RevenueSA Online System Optimisation [RevenueSA]

Julie Holmes advised that:

- Enhancements to the Self Determination and Opinion Follow-Up processes will be delivered on or about 4 May 2026 to better align with e-conveyancing and strengthen stamp duty payment safeguards.
- Changes include new payment options including BPay, extended workspace timeframes, automated reminders and follow-up, and a modernised and updated RSAOL user agreement.

- Multi-Factor Authentication will be introduced for external RevenueSA Online users from late May to mid-June 2026, with a staged rollout using email-based passcodes.

Lee Jurga queried whether RevenueSA's systems have the capability to interact for trust notifications, including whether stamp duty transfer data could flow through to the land tax system. Julie Holmes advised that this issue is on RevenueSA's radar and has recently been elevated as a priority for consideration; however, no work has commenced at this stage.

3.4 Payroll Tax Threshold Early Warning Initiative [RevenueSA]

Julie Holmes advised that RevenueSA is developing an initiative to proactively identify businesses approaching the payroll tax threshold, to support early engagement and targeted compliance, with rollout planned for May–June 2026.

The approach will utilise BAS data, South Australian employment indicators and payroll growth forecasting, supported by appropriate registration and exemption checks.

Paul Tanti queried whether identification under the initiative would also extend to grouping and contractor considerations.

Julie Van der Velde queried whether engagement under the initiative would be treated more favourably for the purposes of interest and penalty tax. RevenueSA will consider its position on this issue and provide further guidance in due course.

3.5 Contact Centre Opening Hours [RevenueSA]

Julie Holmes advised that:

- From 10 March 2026, the RevenueSA contact centre will open from 10:00am on Wednesdays to support staff training and administrative tasks.
- All other operating hours and online services remain unchanged.

3.6 Application Portfolio Review [RevenueSA]

Julie Holmes advised that a review of RevenueSA's systems and the development of a future-state business case is underway, with the consultant approximately halfway through the engagement.

Activities to date have included a market scan, technology and needs analysis, current-state assessment, and "art of the possible" sessions.

4. Any Other Business

4.1 Compliance Audits

Paul Tanti raised concerns regarding the clarity and timeliness of information requests issued as part of compliance audits.

Julie Holmes acknowledged these concerns and advised that RevenueSA is actively focused on closing aged audit cases. She further noted that where there are specific or ongoing concerns, these should be escalated to the relevant Deputy Commissioner of State Taxation for consideration.

4.2 Deceased Estates

Julie Van der Velde reiterated her suggestion from the December 2025 meeting that greater information published by RevenueSA on deceased estates (both in regard to land tax and stamp duty) would be of strong interest to both industry and the wider community, noting the complexity and frequency of these matters.

RevenueSA advised that a meeting is scheduled this week to consider this issue, and confirmed its commitment to providing additional guidance and information on deceased estates.

New Action: RevenueSA to consider and prepare further information to be published in relation to deceased estates.

5. Next Meeting

8 July 2026

ATTACHMENT A – ACTION REGISTER

Item	Date of Meeting	Action	Who	Status as at 11 March 2026	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 still being considered by relevant RevenueSA staff.	End of March 2026
2024-2	19/6/2024	Payroll tax contractor provisions - Arrangements between businesses providing Australian Financial Services Licences and Australian Credit Licences.	RevenueSA	Meeting held on 19 February 2026 between Marissa Mackie, Julie Van der Velde and representatives from RevenueSA. Updates to be made to the draft Revenue Ruling upon receipt of further written submissions from Marissa Mackie.	End of March 2026
2026-1	11/3/2026	Deceased Estates	RevenueSA	New Action: RevenueSA to consider and prepare further information to be published in relation to deceased estates.	Next Meeting on 8 July 2026

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. Webinar: Stamp Duty on Vehicles
 - 5.2. Our Contact Hours Are Changing