

## FROM THE EXECUTIVE DIRECTOR

The first edition of Rev-Q-News for 2001 details some important events that will be happening throughout the year. The office has been busy over the last few months with some important initiatives.

The Duties Bill 2000 was launched by the previous Treasurer, Mr David Hamill MP, for public consultation on 9 November 2000 in Brisbane. This seminar was attended by 300+ interested clients, and it offered a first hand look at the proposed legislation. The seminar consisted of addresses from officers on various components of the legislation. These officers were on hand to offer their expertise on the intricacies of certain parts of the legislation during a question and answer session. Seminars discussing key elements of the Bill were also held in Toowoomba, Gold Coast, Sunshine Coast, Cairns, Townsville, Rockhampton and Mackay.

A video of the seminar presentations is also available for purchase from the Office by contacting 3227 6136.

Public consultation concluded on 1 March 2001 and I would like to take this opportunity to express my appreciation to all who have made submissions. We are now aiming to have the legislation ready for introduction in September.

The Office conducted a client survey which started in February to assist us to maintain our level of client service. This survey was sent to various clients for their comments.

The *Taxation Administration Bill 2001*, which forms a package with the *Duties Bill 2001*, is now available for public consultation. Together, the two Bills will substantially impact on the way the revenue laws will be administered by the Office of State Revenue. The public consultation period for the *Taxation Administration Bill 2001* closes on Monday, 28 May 2001. Further information is available on the Office of State Revenue website ([www.osr.qld.gov.au](http://www.osr.qld.gov.au)).

I hope you find this edition informative and look forward to working with you during the very important year ahead.

James Green

## WHAT'S INSIDE

- T CLIENT SATISFACTION SURVEY
- T ENHANCED SYSTEM FOR ON-LINE LAND TAX SEARCHES
- T TAXATION ADMINISTRATION BILL 2001
- T OSR CONTACT DIRECTORY
- T RECENTLY RELEASED REVENUE RULINGS AND PRACTICE DIRECTIONS

## ... A BIT OF TRIVIA ...

1897 - JUNE 21

ELECTRIC TRAM CAR SERVICES BEGIN IN BRISBANE-LOGAN ROAD TO SOUTH END OF VICTORIA BRIDGE

1915 - DECEMBER 29

LAND TAX IMPOSED IN QUEENSLAND

1923 - NOVEMBER 23

RADIO BROADCASTING BEGINS IN AUSTRALIA - STATION 2SB IN SYDNEY

# YOUR CHANCE TO COMMENT ON THE TAXATION ADMINISTRATION BILL 2001

The *Taxation Administration Bill 2001* ("the Bill") has been released for public comment prior to its planned introduction into Parliament later this year. This is your chance to comment on the new legislation that will underpin the way that the Office of State Revenue administers its taxation legislation in the future.

The Bill has been drafted with a view to modernising and simplifying the way that we administer our legislation. Currently, each tax law contains separate provisions dealing with the administration of that law, resulting in duplication and inconsistency across provisions which should be largely uniform. Also, the existing provisions do not always reflect or properly address current taxation practice or technological advancements.

To remove duplication and improve consistency across the tax laws, the Bill will progressively supersede the administrative provisions in the *Stamp Act 1894*, *Pay-roll Tax Act 1971* and *Land Tax Act 1915*. The Bill will first apply to the new legislation that modernises our stamp duty legislation, the *Duties Bill 2001*. It is currently anticipated that both Bills will be ready for introduction into Parliament in September 2001.

The Bill has several Parts, the main ones covering:

- B assessments (including self assessments and reassessments);
- B review of taxation decisions through objections and appeals;
- B payments, refunds and recovery of tax;
- B interest and penalty tax;
- B investigations;
- B record keeping; and
- B enforcement and legal proceedings.

**The most notable changes proposed are as follows.**

- B Assessments may be made on several bases. That is, self assessments may be made where a person is approved or permitted to self assess under the *Duties Bill 2001*. Estimated assessments may be made where, for instance, a taxpayer needs to register a document before all valuation evidence is available. Compromise assessments may be made where, following an investigation for instance, it is clear that it will be difficult or impractical to properly determine the taxpayer's liability because of complexity or uncertainty and the taxpayer agrees to the compromise assessment. A default assessment may be made where a taxpayer does not lodge all necessary information as required.
- B There will be proper recognition of the self assessment environment in which we are increasingly working. This means that assessments will be made or be taken to be made whenever tax liability is determined, regardless of whether that liability is determined by the Commissioner or by a self assessor. As a result, taxpayers' rights and obligations will be the same, regardless of how the assessment was made. For instance, taxpayers whose conveyance stamp duty liability is determined by self assessment will have rights of objection and appeal.

# YOUR CHANCE TO COMMENT ON THE TAXATION ADMINISTRATION BILL 2001 (con't)

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- B** The process for reviewing taxation decisions will be improved so that all assessment decisions, and decisions forming part of or leading up to the making of assessments, will be subject to rights of objection and appeal once the assessment is made.
- B** The current case stated process for stamp duty appeals will be replaced with a full rehearing on the merits, based on the grounds of the objection. In addition, all appeals from an objection decision will be made to the Supreme Court of Queensland in the first instance.
- B** Interest will apply whenever tax is not paid as required and penalty tax will also apply in some cases, including where a reassessment is made increasing tax liability. Interest and penalty tax may be remitted according to guidelines that will be separately issued by the Commissioner.
- B** There will be scope to cater for electronic commerce through flexibility in the payment and lodgement methods available.

The draft Bill and an explanatory memorandum is currently available for public comment in the *What's New!* section of the OSR website ([www.osr.qld.gov.au](http://www.osr.qld.gov.au)). The consultation period closes on Monday, 28 May 2001.

Written comments may be made to:

Ms Melissa Daly  
A/Director Policy & Legislation  
Office of State Revenue  
GPO Box 2593  
BRISBANE QLD 4001  
E-mail: [melissa.daly@osr.treasury.qld.gov.au](mailto:melissa.daly@osr.treasury.qld.gov.au)

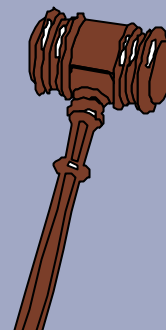
## **HAVE YOU CHANGED YOUR ADDRESS**

Please contact the office if your details need updating.  
Please quote the reference number on the envelope.  
email:- [clienteducation@osr.treasury.qld.gov.au](mailto:clienteducation@osr.treasury.qld.gov.au)  
or fax:- (07) 3836 0442

# RECENTLY RELEASED REVENUE RULINGS AND PRACTICE DIRECTIONS

## Revenue Rulings (*Stamp Duty*):

- SD 8.3** 19/01/01 Exemptions under the *Family Law Act 1975* (Commonwealth) and the application of Sections 59A-59D of the *Stamp Act 1894*
- SD 35.2** 04/10/00 Liability to Stamp Duty of Certain Instruments entered into Pursuant to the *Sugar Industry Act 1999*
- SD 48.1** 13/09/00 Lodgement of documents by approved persons - Section 13A of the *Stamp Act 1894*
- SD 49.1** 13/09/00 Liability to account for additional duty and penalties under Section 13A of the *Stamp Act 1894*
- SD 54.1** 23/06/00 Stamp Duty on Leases Subject to GST
- SD 56.1** 23/06/00 Stamp Duty payable on registration or transfer of registration of a vehicle where GST applies to the transaction
- SD 60.1** 25/09/00 Stamp Duty on general insurance policies apportionment of premiums
- SD 61.1** 18/12/00 Administrative Arrangement - Relief from mortgage stamp duty on certain loans and advances relating to the dairy structural adjustment program
- SD 62.1** 20/12/00 Administrative Arrangement - Pooled Public Investment Trusts and Section 56B



## Revenue Rulings (*Pay-roll Tax*):

- PY 3.1** 23/10/00 The Master/Servant Relationship
- PY 4.1** 21/12/00 Retrospective Exclusion from Grouping Order
- PY 5.1** 27/10/00 Employee's payment of employer's fringe benefits tax liability

## Revenue Ruling (*First Home Owner Grant*):

- FHOG 1.1** 26/11/00 Eligible transactions under the *First Home Owner Grant Act 2000*  
- Post dated contracts and options

## Practice Directions (*Stamp Duty*):

- PD 8.2** 19/01/01 Application of Section 90(1)(a) of the *Family Law Act 1975* (Commonwealth) to Instruments executed in Accordance with Consent Orders
- PD 28.1** 01/11/00 Marine Liability Insurance & Hull Insurance
- PD 50.2** 19/02/01 Exemption 16 - Conveyance or Transfer Head of Charge definition of "Securities Loan" and "Securities Lending Scheme" within the meaning of Section 1097 of The Corporations Law
- PD 54.1** 22/01/01 Administration of Hardwood Plantation Rebate Scheme
- PD 58.2** 19/01/01 Application for Registration of a Motor Vehicle executed to put into effect an order of the Court resulting from a breakdown of a marriage or de facto relationship
- PD 78.2** 22/08/00 Transfers under a Will or in Intestacy - Power to Appropriate
- PD 79.1** 17/10/00 Variations to contracts for the sale of land by deed or by exchange of solicitor's letters or other correspondence
- PD 105.1** 19/01/01 Motor vehicle registration transfers between family members (including de facto relationships)

## Practice Directions (*General*):

- GN 6.1** 24/08/00 Subpoenas and warrants directed to the Commissioner

## Practice Directions (*Fuel Subsidy*):

- FS 1.2** 17/10/00 Subsidy Scheme for Licensed Off-Road Diesel Consumers  
- The meaning of "Operate from Queensland"
- FS 2.3** 17/10/00 Subsidy Scheme for Licensed Off-Road Diesel Consumers  
- On-Road use of Diesel

## Practice Directions (*New Fuel Subsidy Scheme*):

- NFSS 1.1** 31/01/01 Information for Bulk End Users requesting a variation to claim period
- NFSS 2.1** 02/12/00 Information on storage sites for bulk end users
- NFSS 3.1** 24/01/01 Information on record keeping for licenses Bulk End Users (BEU) who consume less than 25,000 litres of BEU fuel each year

# **CLIENT SATISFACTION SURVEY**

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The OSR recently conducted the annual client survey to gauge the level of success we have had in the implementation of our new business practices and systems. The survey was designed to find out what are your expectations when dealing with OSR and how satisfied you are with the service you receive. Comparisons with previous results will assist in measuring the effectiveness of our service improvement strategies.

The survey was released in stages in early 2001. Surveys were undertaken via a mail-out questionnaire to randomly selected clients and all individual responses have remained confidential.

Thankyou to all those that participated in the survey, as your feedback has provided us with valuable performance information for planning and improving our service delivery.

## ***ENHANCED SYSTEM FOR ON-LINE LAND TAX SEARCHES***

Since the introduction of cheaper fees for lodging applications on-line through CITEC Confirm in June 1999, the popularity of lodging land tax searches on-line has steadily increased. As a result of this response, the Office of State Revenue and CITEC Confirm have undertaken a joint initiative to develop a new and improved system, which will be available shortly. The new Public Access Redevelopment system will be more user-friendly, web-based and have faster response times than the present software.

*Want to know more?*

- 9 Phone the CITEC Confirm Hotline on (07) 3222 2700 or 1800 773 773 (from outside the Brisbane Metropolitan area).
- 9 Phone OSR on 1300 301 548 or (07) 3227 6039.
- 9 Visit OSR's Website at [www.osr.qld.gov.au](http://www.osr.qld.gov.au)

# Contact Directory

## OFFICE HOURS

8.00 am - 5.00 pm	Counter Services & Telephone Enquiries
8.00 am - 4.00 pm	Cashiers
4.00 pm - 4.45 pm	Cashiers - Single Transactions (Brisbane only)

## REGIONAL OFFICES

### Rockhampton

General Address:	Level 3, State Government Building 209 Bolsover Street, Rockhampton
Postal Address:	PO Box 1276, Rockhampton Qld 4700
Telephone:	1300 301 571 (within Qld) (07) 4938 4776
Facsimile:	(07) 4938 4912

### Townsville

General Address:	Level 1, State Government Building 187-209 Stanley Street, Townsville
Postal Address:	PO Box 988, Townsville Qld 4810
Telephone:	1300 301 573 (within Qld) (07) 4760 7630
Facsimile:	(07) 4721 1976

### Cairns

General Address:	Level 9, Cairns Corporate Tower 15 Lake Street, Cairns
Postal Address:	PO Box 2378, Cairns Qld 4870
Telephone:	1300 301 572 (within Qld) (07) 4048 1177
Facsimile:	(07) 4031 2170

## BRISBANE OFFICE

Address:	Level G2, 200 Mary Street, Brisbane
General Postal Address:	GPO Box 2593 Brisbane Qld 4001
Email:	Enquiries@osr.treasury.qld.gov.au
Document Exchange:	DX 192, Brisbane Downtown

## STAMP DUTY

### General Stamp Duty

Address:	GPO Box 2593, Brisbane Qld 4001
Email:	StampDuty@osr.treasury.qld.gov.au
Telephone:	1300 301 342 (within Qld) (07) 3227 8733
Facsimile:	(07) 3227 7037

### Stamp Duty Returns (Brisbane Registrations)

Address:	GPO Box 2475, Brisbane Qld 4001
Email:	Returns@osr.treasury.qld.gov.au
Telephone:	1300 301 549 (within Qld) (07) 3227 7200
Facsimile:	(07) 3227 7871

## LAND TAX

### General Land Tax

Address:	GPO Box 2476, Brisbane Qld 4001
Email:	LandTax@osr.treasury.qld.gov.au
Telephone:	1300 301 547 (within Qld) (07) 3227 6044
Facsimile:	(07) 3227 7577

### Land Tax Clearances

Telephone:	1300 301 548 (within Qld) (07) 3227 6039
Facsimile:	(07) 3227 6783

## PAY-ROLL TAX

Address:	GPO Box 2248 Brisbane Qld 4001
Email:	PayrollTax@osr.treasury.qld.gov.au
Telephone:	1300 301 546 (within Qld) (07) 3227 8903
Facsimile:	(07) 3227 6822

## FIRST HOME OWNER GRANT

Address:	GPO BOX 2593 Brisbane Qld 4001
Email:	FirstHomeOwnerGrant@osr.treasury.qld.gov.a
Telephone:	1300 300 118 (within Qld) (07) 3404 3956
Facsimile:	(07) 3227 8292

## DEBITS TAX

Address:	GPO Box 2475 Brisbane Qld 4001
Email:	DebitsTax@osr.treasury.qld.gov.au
Telephone:	1300 301 549 (within Qld) (07) 3227 7416
Facsimile:	(07) 3227 7871

## FUEL SUBSIDY

Address:	Reply Paid 2066 GPO Box 953 Brisbane Qld 4001
Email:	FuelSubsidy@osr.treasury.qld.gov.au
Telephone:	1800 814 657 (within Aust)
Facsimile:	(07) 3227 8769

## INVESTIGATIONS

Address:	GPO Box 955 Brisbane Qld 4001
Telephone:	(07) 3227 8733
Facsimile:	(07) 3227 7706



Website:	<a href="http://www.osr.qld.gov.au">www.osr.qld.gov.au</a>
Rev-Q-Fax:	1300 300 089
Client Complaints:	1800 500 263
Client Education:	(07) 3227 6295