



## Issue #15 August 2017

### Welcome to our new format

This edition covers recent news such as the announcement about Revenue NSW - our new name that came into effect on 31 July. We also recap our recent seminars and acknowledge how our customers are driving innovation that is set to improve the service we deliver.

You may have also noticed our new look enews, introduced to make *Revenews* easier for our readers to navigate. We hope you like it.

For feedback and ideas for future issues, please [email](#) us.

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### Revenue NSW – your State revenue management agency

Since 31 July 2017, the Office of State Revenue (OSR) and State Debt Recovery (SDR) are referred to as Revenue NSW. This change emphasises our role as the State's revenue management agency.

Revenue NSW collects revenue, resolves fines and recovers debt to secure around \$30 billion each year for health, education and other government priorities. We also administer grants for small business investment and housing affordability. In these ways, we contribute to a fair and prosperous NSW.

All of our administrative functions continue under the new Revenue NSW name. Our payment and collection systems and applications have not changed.

In announcing our new name, we also launched these key initiatives:

- a new [Customer Charter](#) – our public commitment of what to expect in your dealings with us so we can make it easier for customers to do business with our agency
- an enhanced eNominations fines service that is now mobile-friendly – so you can conveniently transfer a driving offence to the person responsible, with your smartphone or internet device, and receive an on-the-spot update that your transaction is being processed. This means you no longer have to complete a paper statutory declaration and have it witnessed
- a consolidated website: [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au) – combining the separate OSR and SDR sites.

Such initiatives build on achievements delivered during the past financial year. Take a look at the achievements summary listed on our [About us](#) web page. These examples demonstrate our strong customer focus, which we take forward as Revenue NSW to deliver even better services for our NSW community.

For more information:

- [read the media release](#)
- [watch the video](#)
- follow us: [Twitter](#), [Facebook](#) or [LinkedIn](#).

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## Parking space levy

If you own a parking space in a leviable district in the Sydney metropolitan area on 1 July 2017, you may be liable to pay parking space levy.

The levy applies to any residential and non-residential off-street space used or reserved for a motor vehicle, including:

- commercial and office parking spaces
- parking spaces in parking stations
- marked and unmarked spaces
- vacant land used for parking motor vehicles
- car spaces in a residential block not used by the owner or tenant.

Parking space levy annual returns for the 2017-18 financial year are due on Friday 1 September 2017.

Read more about [parking space levy](#).

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## Handing customers the controls through our Co-Lab

In 2016 we opened the Co-Lab – an area designed for meeting our customers and getting feedback on how we can improve their experiences in dealing with us. In July, we had fines customers participate in interviews for us to better understand their experiences when making a request to review their fine or nominating the driver responsible for an offence. We will be inviting land tax customers to the Co-Lab for interviews and focus groups for their say on a range of new service enhancements soon.

We are embarking on several initiatives to improve your experience in dealing with us. If you want to be involved in providing feedback on any future co-design projects in our Parramatta Co-Lab, please [email the Customer Insights team](#).

We hope to hear from you soon.

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## Shorter, simpler purchaser/transferee declarations

Everyone who purchases or acquires land in NSW must complete a purchaser/transferee declaration. This meets Commonwealth and NSW reporting needs.

There are two declarations, one for individuals and one for non-individuals. Both can be filled out electronically. Take care to understand the explanatory notes before filling out the form so you can be sure of meeting your obligations.

You can find out more and access the declarations from the [Revenue NSW website](#).

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## Money knowledge noticed globally



After we successfully returned \$15 million in unclaimed money to 6,324 customers during the last financial year, representatives from Nairobi's Unclaimed Financial Assets Authority (UFAA) were keen to apply insights about our processes and systems to improve UFAA's capacity to return funds to the rightful owners. The UFAA manages all Kenya's unclaimed property, except land, for the national and county governments.

The meeting had many positive outcomes with both parties learning something new.

"UFAA knew that Revenue NSW dealt with unclaimed money, which is directly relevant to their function," Revenue NSW Director, Advisory and Review, Jane Dudley, said.

"Our guests showed a particular interest in the reconciliation process for businesses to upload unclaimed money to Revenue NSW and in the regulation and perception of money finding agents."

To identify unclaimed money in your name, use our [online search and claim facility](#).

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## State Taxes Updates and Payroll Tax Annual Reconciliation seminars



Thank you to the attendees who took part in 19 face-to-face State Taxes Update seminars in the Sydney metropolitan and surrounding areas. The seminars, held between 22 June and 19 July, covered recent amendments announced in the State budget. Other topics included duties, land tax, payroll tax and foreign surcharges, as well as information on grants, rebates and benefits provided by us.

The seminars were well received, with participants providing comments including:

- "Informative sessions, thank you!" – Burwood session
- "The presenters are fantastic" – Hornsby session
- "Good speakers, clear answers to questions received" – Parliament House session

During this period, we also conducted 23 Payroll Tax Annual Reconciliation seminars with some venues fully booked. These seminars provided a demonstration of the online 2017 Annual Reconciliation and an overview of NSW payroll tax liability, exemptions and rebates.

This was a great opportunity for attendees to ask questions of our payroll tax experts. Questions focused on grouping, contractors, and the Jobs Action Plan Rebate. A lot of positive feedback was received, including "Very friendly trainers" and "Provided the answers to questions very clearly".

If you missed out on either event, you can [view the seminar notes online](#).

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## Payroll tax new clients

If your business is working out its obligations around payroll tax for the first time, our customer account advisors are here to help.

Your dedicated customer account advisors will help you with all legislative or administrative enquiries during your first year of registration, providing:

- a single point of contact for all payroll tax legislative and administrative enquiries
- high level tax technical assistance
- information about your rights and obligations
- free payroll tax seminars and online resources
- help using our website resources and calculators
- assistance to correctly determine your payroll tax liability.

Get in touch by contacting us on 02 9761 9366 or [email](#).

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## Case summaries

### Payroll tax

*Advance Pallets Pty Ltd v Chief Commissioner of State Revenue* [2017] NSWCATAD 128 (26 April 2017)

The Tribunal confirmed the decision of the Chief Commissioner to impose market rate interest and 20 per cent penalty tax on the taxpayer for the financial years ended 30 June 2011 and 30 June 2013. The taxpayer's submission was that the tax default occurred because of circumstances beyond its control. The Tribunal rejected this submission. This was primarily on the grounds that, where a taxpayer is a body corporate with two or more directors and the more dominant director is unable to perform his usual functions, it does not follow that the failure to meet its taxation obligations is a result of circumstances beyond the taxpayer as a separate legal entity.

[Read more about this case.](#)

### Land tax

*D W Tolson Management Pty Ltd v Chief Commissioner of State Revenue* [2017] NSWCATAD 173 (1 June 2017)

To claim an exemption, the taxpayer sought a review of land tax assessments for the 2011 to 2015 land tax years for land at Londonderry where cattle were kept. The taxpayer

claimed the land was primarily for growing mushrooms for sale (under section 10AA(3)(f) of the *Land Tax Management Act 1956*) because:

- the cattle were maintained solely for the purpose of the disposal of mushroom by-product, notwithstanding that mushroom by-product was not actually fed to the cattle grazing on the land (rather the cattle were weaned on the land and rotated) and
- the planning and approval for a new mushroom growing facility on the land constituted a use of the land for the purpose of growing mushrooms.

In affirming the Chief Commissioner's assessments, the Tribunal determined that the dominant use of the land was not for growing mushrooms for sale because:

- the cattle were not even fed mushroom by-product on the land, weakening any link between the cattle and the mushrooms
- while much money and time was invested in obtaining development consents, no earthworks were conducted during the land tax years in dispute.

[Read more about this case.](#)

*Spedding Estates Pty Ltd v Chief Commissioner of State Revenue* [2017] NSWCATAD 117 (13 April 2017)

The taxpayer sought a review of land tax assessments for the 2013 and 2014 land tax years for 'rural land' used for a multifaceted business with three main focuses being primary production, accommodation and a restaurant. A substantial feature of the business was its use as a location for wedding ceremonies, receptions and associated purposes. The main issue considered was whether the primary produce from the land used in meals served to guests amounted to a sale of the produce (under section 10AA(3) of the *Land Tax Management Act 1956*). The Tribunal determined the dominant use of the land was not primary production and affirmed the Chief Commissioner's assessments.

[Read more about this case.](#)

## Procedure

*T & S Nominees Pty Ltd v Chief Commissioner of State Revenue (Costs)* [2017] NSWCATAP 104 (11 May 2017)

The taxpayer had failed to appear at the hearing on 1 and 2 February and their appeal was dismissed. The taxpayer then applied for reinstatement of the appeal one day late, and applied to the Appeal Panel to reinstate the appeal. The Appeal Panel refused to extend time and the dismissal decision stood.

The Chief Commissioner then applied for costs of the whole appeal. The Tribunal made an order that the taxpayer pay the Chief Commissioner's costs of the appeal including the costs of the reinstatement application.

[Read more about this case.](#)

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## Online subscription service

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Revenue NSW

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