

Issue #18 November / December 2017

News from Revenue NSW

This month, we will talk about the Australian & New Zealand Fine Enforcement Reference Group (ANZFERG) Conference, what Driver Disqualification Reforms have taken place, First Home Buyers assistance scheme (FHBA) and the rules around if you are liable for Land Tax.

We will also look at court cases about Parking Space Levy, Duties and Payroll Tax.

We welcome your feedback on Revenews - please [email us](#).

Driver disqualification reforms

Driver licence disqualification laws have changed to better protect public safety by lowering illegal driving and repeat offending.

If you are a banned driver and are caught driving, you could face harder punishments. However, if you are following the conditions of your ban, have been fault free for a certain period and your conviction did not involve death or grievous bodily harm, you may now be eligible to have your ban lifted early.

For more information, visit our [Driver licence disqualification](#) page.

Land Tax

Do you own a property in NSW?

If you own land in NSW, that is not your primary place of residence, you may have to pay land tax.

Paying land tax on property you own depends on what land you own, what it is used for, and its total value as at midnight on 31 December each year.

To avoid penalties, you must register for land tax by 31 March 2018.

For more information and to register visit our [Land tax](#) page.

Land tax surcharge for foreign persons

If you are not an Australian citizen and own land in NSW, you must pay a surcharge on the taxable value of land you own, in addition to any land tax that you may already pay.

A foreign person can include a company, trust or a government.

When you register for land tax, tell us if you are a foreign person. Your land tax assessment will be updated to show how much you need to pay.

To find out more, visit our [Land tax surcharge](#) page

Are you a current land tax customer?

If you have to pay land tax on property you own in NSW, you should make sure your details are up-to-date.

Visit our [online services](#) page to check and update your contact details, land details and foreign person status, if you are not an Australian resident.

Are you a first home buyer?

On 1 July 2017 the First Home Buyers Assistance Scheme replaced the First Home – New Home Scheme. This scheme is a NSW Government initiative which provides exemptions or concessions on transfer duty for eligible NSW first home buyers. This includes vacant land on which you intend to build your first home.

For more information, visit our [First Home Buyers Assistance](#) page.

Payroll tax

It's always good when your business is approaching the half-year financial mark to check that you are up to date with your payroll tax.

If you are a payroll tax customer and have any questions. Revenue NSW can help you. Our friendly staff can assist you from 8.30 am to 5 pm Monday to Friday on 1300 139 815. You can also email us: payrolltax@revenue.nsw.gov.au.

We look forward to helping you get it right.

ANZFERG 2017

NSW Revenue Fines Conference

On 18 -20 October, government agencies from Australia and New Zealand (ANZFERG) met at a conference in Sydney to discuss how to improve the collection of unpaid fine debt.

In this conference information was shared on how to build a better workforce culture, how to profile vulnerable and repeat customers, have a better relationship with other agencies and manage workloads.

The ideas from the conference would be used moving forward in 2017/18.



Case summaries

Duties

Watts v Chief Commissioner of State Revenue [2017] NSWCATAD 320

The issue in this case was in relation to the concessional rate of duty for deceased estates.

The taxpayer wanted to buy the property for the same price as set by an independent valuation.

The Tribunal found that the deceased estate concession did not apply as it was similar to

facts in *Sanders v Chief Commissioner of State Revenue* [2002] NSWADT 25.

[Read more about this case.](#)

Parking space levy

Sterling House 88 v Chief Commissioner of State Revenue [2017] NSWCATAD 279

In this case the taxpayer wanted to claim that they were exempt from parking space levy. The tribunal was satisfied that the evidence provided by the Revenue NSW officers were sufficient enough not to grant an exemption.

[Read more about this case](#)

Payroll tax

JP Property Services Pty Ltd v Chief Commissioner of State Revenue [2017] NSWSC 1391

In this case Revenue NSW had assessed JP Property Services as an employment agent for the contractors they provided for the cleaning of the supermarkets operated by Franklins Pty Ltd.

The taxpayer was claiming that they were not an employment agent and hence should not be assessed as one.

The courts found in the taxpayers favour, because the services provided by the contractors were **out of hours** cleaning services and were **not** provided in and for the conduct of the businesses of Franklins and alike.

[Read more about this case](#)

Smeaton Grange Holdings Pty Ltd ATF Smeaton Trust & Ors v Chief Commissioner of State Revenue [2017] HCASL 309

On 16 November 2017, the Special Leave application for the High Court to hear the appeal from the decision of the Court of Appeal was refused with costs. The appeal was filed by the taxpayer. The high court confirmed the decision of the Court of Appeal.

[Read more about this case](#)

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