

# Rulings Sub-Committee

## Terms of Reference

### PURPOSE

The Rulings Sub-Committee (the “Sub-Committee”) is a sub-committee of the SA State Taxes Liaison Group (the “Liaison Group”) established to provide advice and guidance in the development of future RevenueSA publications. The rulings Sub-Committee is not a decision making body.

### RESPONSIBILITIES

The role of the Sub-Committee is to:

- in consultation with the Liaison Group, identify the need for RevenueSA publications;
- recommend the most appropriate date of effect for any proposed publications;
- develop and maintain a Sub-Committee Work Plan, as approved by the Liaison Group;
- review initial draft RevenueSA publications (which will be undertaken both at meetings of the Sub-Committee and out of session) and provide advice with respect to:
  - interpretative and technical matters;
  - whether the structure and wording of the proposed publication can be improved to make it easier to understand;
  - whether there are realistic examples that can be included to make the proposed publication more useful; and
  - the most appropriate date of effect for the proposed publication;
- table the proposed draft RevenueSA publications to the Liaison Group, prior to the release of the draft publications on RevenueSA’s website for general public comment and the subsequent release of the final publications; and
- provide updates to the Liaison Group, as an ongoing standing item at Liaison Group meetings and out of session where required, on the status of RevenueSA publications.

The Sub-Committee may support, challenge or disagree with aspects of RevenueSA’s proposed position and is encouraged to make recommendations on matters of interpretation. After considering the Sub-Committee’s views and consulting with the Sub-Committee chair (as well as any other relevant stakeholders), RevenueSA is responsible for finalising an issue.

It is noted that members of the Sub-Committee represent/advise industry bodies, organisations and taxpayers.

### MEMBERSHIP

The Sub-Committee shall be formed as and when required and be constituted by a minimum of four (4) persons, comprising a minimum of two industry representatives recommended by the Liaison Group (though the persons need not be the same industry representatives as those for the Liaison Group) and two (2) subject matter experts from RevenueSA.

Where members cannot attend a particular meeting, alternate persons may attend as their proxy.

The Sub-Committee will be chaired by the Deputy Commissioner of State Taxation.

## MEETING FREQUENCY

Meetings will be held as required throughout the year. Given sufficient notice, there will be scope to schedule the time of a meeting to suit the availability of members.

## KEY PRINCIPLES

RevenueSA, in undertaking consultation on the administration of state taxes, will:

- clearly set out at the commencement of consultation or engagement the:
  - issue that is to be the subject of consultation;
  - expected timeframe for the consultation process; and
  - extent of any confidentiality constraints to be imposed on participants;
- allow sufficient time for considered consultation, including for circulation of relevant materials, noting that from time to time the constraints of government decision-making timeframes may impose upon this principle; and
- provide timely feedback and reports to participants on the progress of consultations and consultation outcomes.

## REVIEW

The Sub-Committee shall undertake a self-assessment review of its performance on a yearly basis.

## CONFIDENTIALITY

Although members may generally communicate outcomes to the bodies/organisations that they represent, unless otherwise agreed, members will keep confidential the deliberations of the Sub-Committee and will respect the confidentiality of information provided by other participants to the consultation.

## SECRETARIAT

Secretariat services to the Sub-Committee will be provided by RevenueSA.