

# State Taxes Liaison Group

## Terms of Reference

### PURPOSE

The State Taxes Liaison Group (the "Liaison Group") is an advisory group established in order to facilitate ongoing communication between RevenueSA and representatives of industry in relation to matters concerning state taxation.

### RESPONSIBILITIES

The role of the Liaison Group is to:

- facilitate transparent stakeholder consultation, enabling industry representatives to raise issues and concerns and to advise on matters relating to administrative policy, process and legislative change;
- consider and advise on the proposed interpretation of the law and other issues that emerge in the development of public advice and guidelines;
- refer publication drafting tasks to the Rulings Sub-Committee (a sub-committee of the Liaison Group) and consider drafts once they have been prepared;
- where necessary, create sub-committees tasked with performing specialist functions; and
- ensure the effective communication of state taxation matters to industry.

### MEMBERSHIP

The Liaison Group will consist of representatives from across RevenueSA and industry. Collectively, members are to have a broad range of skills and experience relevant to state taxation.

Representation is at the discretion of the Commissioner of State Taxation (the "Commissioner"), who will determine the industry bodies/organisations represented. Each body/organisation shall nominate one representative for a term of appointment of up to three (3) years, after which renominations will be sought. A current representative is eligible for re-nomination by the relevant industry body/representative. No limit is applied to the number of terms a member may serve. See Annexure A for a list of current industry representatives.

Where a member is unable to attend a particular meeting, alternate persons may attend as a proxy.

Other industry, business or government representatives will also be invited to participate as required.

The Liaison Group shall be chaired by the Commissioner.

### MEETING FREQUENCY

Meetings will be held on a quarterly basis (generally in March, June, September and December) and will be approximately one hour in duration, or as otherwise agreed by the Commissioner.

### AGENDA

In addition to matters of business that have arisen, a standard agenda will include updates on RevenueSA publications, the activities of the Rulings Sub-Committee, the progress of South Australian tax appeals and on the Action Register.

The agenda for the final meeting of each calendar year will also include a performance review of the Liaison Group.

## 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;
- provide timely feedback and reports to participants on the progress of consultations and consultation outcomes;
- provide clear and accurate summaries of issues relevant to state taxation, including administrative and legislative changes and appeals against RevenueSA decisions;
- create action items and endeavor to meet associated deadlines; and
- where appropriate, in addition to consulting with members of the Liaison Group, consult directly with the represented industry bodies/organisations.

Members representing industry bodies/organisations will:

- review relevant materials in advance of meetings and arrive prepared to participate in discussion;
- clearly communicate the collective views of the body/organisation that they represent, noting that on specific matters, RevenueSA may contact the body/organisation directly; and
- ensure that all matters of significance are reported back to the body/organisation that they represent.

In addition to representing industry bodies / organisations the group acknowledges that members of the liaison group may also represent and / or advise taxpayers.

## REVIEW

The Liaison Group shall undertake a self-assessment review of its performance at the final meeting of each calendar year.

## CONFIDENTIALITY

Notwithstanding the expectation that members communicate outcomes to the bodies/organisations that they represent, unless otherwise agreed, members will keep confidential the deliberations of the Liaison Group and will respect the confidentiality of information provided by other participants to the consultation.

## SECRETARIAT

The chair will appoint members of RevenueSA to prepare meeting invitations, agendas, minutes and action items.

The secretariat will electronically circulate a draft agenda for the consideration of the Liaison Group prior to each meeting. A final agenda (inclusive of any accepted additions or amendments) will also be distributed electronically prior to each meeting.

The secretariat will electronically circulate draft minutes for the consideration of the Liaison Group following each meeting. Final minutes will then be published on the RevenueSA website within one month after the meeting.

**ANNEXURE A – INDUSTRY REPRESENTATIVES**

<b>Body/Organisation</b>	<b>Representative(s)</b>
Australian Institute of Conveyancers (SA Division) Inc.	Rebecca Hayes, Jeff Stevens
Business SA	Peter Slegers
Chartered Accountants Australia and New Zealand	Paul Tanti
CPA Australia	Julie Van der Velde, Alan Yates
Institute of Public Accountants	Phil Dorman
Law Council of Australia	Bernie Walrut
The Law Society of South Australia	Will Fennell
Property Council of Australia	Marc Romaldi
Real Estate Institute of South Australia	Kate Southcott
The Tax Institute	Paul Ingram