



**Government  
of South Australia**

TRS19D2887

Hon Stephen Mullighan MP  
Member for Lee  
Unit 1, 62 Semaphore Road  
SEMAPHORE SA 5019

**Treasurer**  
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Dear Mr Mullighan

**APPLICATION UNDER THE *FREEDOM OF INFORMATION ACT 1991***

I refer to your application made under the *Freedom of Information Act 1991* (FOI Act), dated 18 October 2019.

Your application seeks access to:

*"All minutes, briefings and correspondence titled 'RevenueSA – Emergency Service Levy and Land Tax – Aged Debt' as described on the Objective document management system, between 23 February 2019 and 18 October 2019."*

The legislative prescribed timeframe to determine this application has expired and is now deemed to have refused you access to all documents relevant to your application. I refer to my letter dated 3 November 2019 where I sought additional time to make my determination.

The purpose of this letter is to advise you of my determination. An extensive search was conducted within this office. A total of 1 document was identified as answering the terms of your application.

I grant you access in full to 1 document; a copy of which is enclosed.

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), the Department of Treasury and Finance is now required to publish a log of all non-personal information released under the *Freedom of Information Act 1991*.

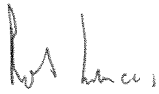
In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <https://dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars>. Please visit the website for further information.

As I am determining this application as Principal Officer, Section 29(6) of the Act does not provide for an internal review. If you are dissatisfied with my determination you are entitled to exercise your rights of external review with the Ombudsman.

Alternatively, you can apply to the South Australian Civil and Administrative Tribunal. If you wish to seek a review, Section 39(3) of the Act states you must do so within 30 calendar days of receiving the determination.

If you require any further information, please contact Vicky Cathro on 8226 9769.

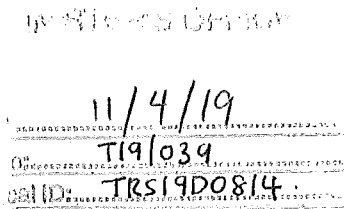
Yours sincerely

A handwritten signature in black ink, appearing to read 'Rob Lucas', is positioned above the typed name.

**Hon Rob Lucas MLC**  
*Principal Officer*

18 January 2020

MINUTE



Government  
of South Australia  
Department of Treasury  
and Finance

MINUTES forming ENCLOSURE

File REV19/0041

Doc No RV19D00126

To The Treasurer

Through: Commissioner of State Taxation

**EMERGENCY SERVICES LEVY AND LAND TAX - AGED DEBT**

Timing: ROUTINE — For information only

**Recommendations/Issues:** It is recommended that you:

- To note the potential for an increase in Ministerial communications by constituents as a result of RevenueSA Debt Management Services targeting the collection of aged Emergency Services Levy (ESL) and Land Tax (LT) debt.

Noted

Hon Rob Lucas MLC  
Treasurer

20/4/19

**Key Points:**

- RevenueSA's Debt Management Services (DMS) is currently focussed on the collection of outstanding ESL and Land Tax debts reflective of the 2014/2015 financial year, in an effort to:
  - reduce the debt outstanding;
  - to ensure that debts are being effectively monitored; and,
  - progress is made to reduce exposure to this risk.
- In the majority of cases, taxpayers who have made contact with DMS will have resolved their debt by paying in full or entering into an agreed payment plan, however during the course of the payment negotiation process, they have expressed anger and frustration at

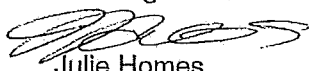


not receiving any prior communications from RevenueSA for previous years of outstanding ESL.

- Some of the debtors contacted have advised that they would be taking the follow up of the aged debt with their local Member of Parliament. We are aware of two constituents who have recently approached the local Member. Draft responses for these matters have already been provided to your Office from RevenueSA.
- RevenueSA's focus on the collection of aged debt is normal practice at this time of year and normal recovery processes are being followed.
- RevenueSA continues to use a variety of data sources to ensure that accurate address details can be maintained on its revenue management systems, however, there is a still reliance on clients needing to advise RevenueSA of any change to their billing details.

**Background:**

- RevenueSA invoices ESL and Land Tax annually with ESL commencing in August each year.
- Referral of debt not paid by the due date of the Notice of Assessment or Final Notice of Assessment is referred to DMS commencing each November continuing until February of the following year.
- RevenueSA is committed to conducting its review of aged debtors annually, with a specific focus on debts relating to ESL where there is high volume of debts.
- Given the value and volume of these debts, focus on collection of aged debt is undertaken after the billing and invoicing period commencing annually in approximately March.
- To date for the 2018/2019 financial year DMS has issued approximately 34,000 demand letters for ESL.
- This year focus is on the collection of ESL and Land tax debts outstanding from the 2014/2015 year to prevent those debts from becoming too old, risking successful collection.
- In all cases, the debtor has been sent an original Notice of Assessment, a Final Notice and a Demand letter (for each financial year), with no record of correspondence being returned to RevenueSA.
- As part of the aged debt review, each debtor is screened to ensure that any new communication is issued to the correct address.
- Where a new address record for a debtor is found, the address is updated on RevenueSA's system and a replacement Notice of Assessment is issued to the debtor. In these instances, the current year's penalty and interest (if applied) has been remitted on the replacement Notice of Assessment.
- Where contact is able to be made with the debtor, a payment plan is discussed and administered.
- Where there is no discrepancy surrounding the address records, the debtor is sent a demand letter outlining the next course of recovery action. If the most recent demand letter does not elicit a response, DMS will proceed with further recovery action (e.g. garnishee of funds or placing a caveat over property to which the debt relates).



Julie Homes  
COMMISSIONER OF STATE TAXATION

1.01.4.2019

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