QTON No. 4

Legislative Assembly for the Australian Capital Territory

Standing Committee on Public Accounts and Administration

Inquiry into annual and financial reports 2024–2025

Answer to question taken on notice

Asked by: Mr Ed Cocks MLA

Addressed to: Minister for Finance

Redirected to:

In relation to: Finance and Historical Debts - 3 week to 8 week process

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UPT 19-20

MR COCKS: Thank you. I want to ask about the Ombudsman's recommendations on historical land tax debts. So the ombudsman investigation found that the revenue office's recovery approach was often unfair and lacking in transparency and the government agreed to implement the recommendations. I am looking to try and get some clarity, where is implementation up to, maybe can the directorate or the office give me an update on the implementation status of those recommendations?

Ms Stephen-Smith: Yes, so Ms Holmes has just recently been appointed as the Revenue Commissioner, has been acting for some time and can provide an update, do you want to put your sign up, Lisa?

Ms Holmes: Sorry, beside me, that is not helpful, is it? Lisa Holmes, Commissioner for Revenue. I have read and understood the privilege statement. We have been progressively working through those recommendations from the ombudsman's report. There is a number of things that we have already actioned and a number of others which are still being trained. We have been doing changes to the various assessments, the various notices, our correspondence, to look at the language that we have been using. So to be clear in terms of our language that we are using, we have including information, for example, around our payment options, if you are not able to pay the amount which is listed. So there is more information which is appearing there as well as the language. We have also been looking at doing changes to the websites in various areas. We are actually in the process of totally redoing the website to make it more easily navigable in terms of what information people are trying to find and also looking at changing the language that we are using to make it simpler as well.

So we are trying to look at the customer experience and improving the customer experience. We have been doing a number of things in terms of the compliance activities that we do. So people now, rather than getting a section 82 investigation notice, they are getting a request for information instead, so it is giving opportunity for the individual to provide more information, because that is voluntary. That then feeds through to any assessments or taking into consideration in terms of any assessments which might be then made. We have also increased the payment time, so if there is a reassessment, the payment time has extended from three weeks to eight weeks. We are continuing to do further work on the language of our various communications, particularly in relation to being trauma-informed, and what is the best flow of those documents. So as I said, a number of things which are in train, and we will continue to make improvements.

MR COCKS: Thank you. A couple of things on what you have just said. So you are moving to a request for information approach.

Ms Holmes: That is been implemented already.

MR COCKS: Yes, okay. So that is in place now. That is the description of the letter that goes out, is that correct?

Ms Holmes: It also goes to the legal form. So they are not getting notice of an investigation. So that actually has implications. So if they then are responding with information, it is a voluntary disclosure. So that actually goes to any penalty taxes. If in fact there is a reassessment, what penalty taxes might be applied, if any.

MR COCKS: That brings me to another part of the equation. Moving from a three week to eight-week process, does that mean that people are likely to have for five weeks of interest applied or is there—is that without interest in that period of time?

Ms Holmes: I will take that one I notice, Mr Cocks, just to make sure I get that one correct.

RACHEL STEPHEN-SMITH MLA: The answer to the Member's question is as follows:

While a notice of reassessment may be issued with penalty tax and interest, interest is not charged from the date of a tax assessment or reassessment to the due date stated on the notice – that is, no interest accrues during the eight-week period.

Approved for circulation to the Standing Committee on Public Accounts and Administration

Signature: Date: 1/12/25

By the Minister for Finance, Rachel Stephen-Smith MLA