



Office of State Revenue

Customer Charter

The Office of State Revenue (OSR) is a business unit of the Department of Treasury and Finance (DTF). It provides an essential service to the Government and community, through the administration of revenue laws and grant and subsidy schemes in a fair and equitable manner. These laws and schemes include stamp duty, land tax, pay-roll tax and the first home owner grant scheme.

This Charter, which complements the Customer Service Charter of the DTF, details our commitment to providing a high level of customer service. The Charter specifies how our officers will conduct themselves and the standards we endeavour to meet. It was developed in consultation with our customers and is reviewed every three years. We monitor and review our performance monthly against the service standards in this Charter and the [performance report](#) is available from our website.

Bill Sullivan
Commissioner of State Revenue

July 2007

Service focus

We provide quality customer service and information that is accurate and delivered in a timely manner.

Specifically we aim to:

- attend to at least 80 per cent of customers in less than 10 minutes via our counter service;
- answer 80 per cent of telephone calls to our enquiry lines within 40 seconds following our lead-in message;
- action pay-roll tax correspondence within 20 working days. Where this is not possible, contact will be made to organise alternative arrangements;
- approve stamp duty refunds within 20 working days upon receipt of all necessary information;
- determine a first home owner grant application within seven working days, upon receipt of all supporting documentation;
- respond to all complaints and suggestions within 21 days;
- provide response times of less than five seconds for 80 per cent of Revenue Online transactions;
- return telephone messages by the end of the following business day, if the person responsible is unavailable to assist immediately; and
- provide [online lodgement and payment services](#) for various tax lines 24/7. We will provide notification through our broadcast messaging system during maintenance periods or in the event of system outage.

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Customer awareness

The OSR is committed to assisting you to meet your obligations by the provision of relevant, accurate and easy to use information.

Information is available through our website, by speaking with an officer by telephone, at our counter services, or in writing by letter, facsimile or email. Our website provides a range of [publications](#), including Fact Sheets, Circulars, Revenue Rulings and Commissioner's Practices. Other information is available in the form of an [email subscription service](#), [Online Stamping User Guidelines](#), [tax calculators](#) and an [online interactive tool](#).

Targeted [information and training sessions](#) to customer and industry groups are offered, or may be requested, which provide a further opportunity to clarify your obligations.

Fairness, equity and accountability

- We will act with integrity and impartiality to ensure all customers are treated equally.
- Upon request, we will provide a written statement within 30 days, detailing the grounds of an assessment.
- We will acknowledge and rectify where an error has occurred.
- Where a complaint is received, we will take active steps to resolve the issue and advise you of the outcome.

Disputed assessments

If you disagree with an assessment, contact the Revenue Officer identified on the notice of assessment in the first instance. The officer will explain the grounds for the assessment and endeavour to resolve the dispute. This is a separate action from the objection/appeal process.

Objection and appeal

An objection may be lodged with the OSR and will be responded to within 90 days of receiving all relevant information. A senior officer, independent of the original decision maker, will review the assessment and determine your objection. A written response will be provided, outlining the reasons for the decision.

Under the *Taxation Administration Act 2003* the OSR must receive a written objection within 60 days of the assessment being issued. The OSR does not charge a fee for lodgement of an objection.

Where an objection is lodged, the assessment remains payable by the due date, unless otherwise notified. Where an objection is allowed, wholly or in part, a refund of the overpayment together with interest will be provided. Should you have concerns regarding the process surrounding an objection, you may contact the OSR for advice on the options available to you.

Where you are dissatisfied with the outcome of an objection, you have the right to appeal the decision via the State Administrative Tribunal.

Audits and investigations

We perform audits and investigations as part of the OSR's commitment to administer taxes fairly and equitably and to assist you in meeting your statutory obligations. In most cases, we will provide notice of our intent to undertake an audit or investigation and indicate its scope and nature. We will explain our requirements concerning access to your information and records. The audit or investigation process will be explained to you and completed in a timely manner. The outcome of the audit or investigation will be fully explained to ensure that you understand any issues identified.

Information on [record keeping](#), your [rights](#) and [obligations](#), and current [compliance audit and investigation activities](#) are available from our website at www.osr.wa.gov.au



Customer Charter

Privacy and confidentiality

We will respect your privacy in relation to all information held by the OSR. Our officers are legally bound by secrecy provisions, which ensure that access to your information is restricted. We will only provide access to or disclose your information with your consent, where required by law or under the *Freedom of Information Act 1992*.

Our expectations of you

We will presume that you are honest and cooperative in your dealings with the OSR. To assist us in helping you we ask you to:

- be aware of your taxation obligations;
- lodge information and make payments within the specified timeframes;
- provide complete and accurate information;
- establish, maintain and allow access to your records as required by law; and
- be courteous to OSR officers.

Improving our service

The OSR values professional, timely and efficient service.

Your feedback is part of our ongoing approach to improving customer service. The [Complaints and Feedback System](#) is available from our website where we will respond to your concerns about our performance. Similarly, we appreciate your feedback when our service exceeds your expectations.

Contact details

Website: www.osr.wa.gov.au

Email: customer.charter@dtf.wa.gov.au

By Post: GPO Box T1600 PERTH WA 6845

In Person: [Plaza Level 200 St Georges Terrace PERTH](#)

General Enquiries

Telephone (08) 9262 1400

Facsimile (08) 9226 0842

Country callers

Telephone 1300 368 364

Public Education

Telephone (08) 9262 1389

Facsimile (08) 9481 0784

Stamp Duty

Telephone (08) 9262 1100

Facsimile (08) 9226 0834

First Home Owner Grant Scheme

Telephone (08) 9262 1299

Facsimile (08) 9262 1597

Land Tax

Telephone (08) 9262 1200

Facsimile (08) 9226 0837

Pay-roll Tax

Telephone (08) 9262 1300

Revenue Online

Pay-roll Tax

Telephone (08) 9262 1395

Email payroll@dtf.wa.gov.au

Stamp Duty

Telephone (08) 9262 1113

Email sdreturns@dtf.wa.gov.au

Stamp Duty Insurance

Telephone (08) 9262 1112

Email sdreturns@dtf.wa.gov.au

Anonymous Information

Telephone (08) 9262 1380

Complaints and Feedback

Telephone 1800 681 225

