

Email Submission to the Review of Payroll Tax Administration
Submitted by: Kennedy Luxury Group
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1. How can payroll tax administration processes in NSW be streamlined noting that thresholds and rates are outside the scope of this review?

(a) The format of the on-line submission process should be uniform across all states. Very confusing and time wasting when each state has a different formats to submit the payroll information.

(b) Also, what payroll items are included for payroll tax calculations to be uniform across all states.

(c) Have one login for all entities combined. Very frustrating to have to log in several times across several businesses. Suggest you login once then select which entity.

2. What is the single change to the way payroll tax is administered in NSW which would be of greatest benefit?

The format of the on-line submission process should be uniform across all states. Very confusing and time wasting when each state has a different format to submit the payroll information.

3. Is there a simple, short term change that should be considered to make an immediate improvement to tax administration?

Once the information has been submitted on-line, the payment options and reference for payment should be made available on the same form. When I forward payments to our accounts department, I have to also include the separate sheet that has each month's reference details to include with payment. For example, Vic generates the summary of payment that includes payroll information, bank details and payment reference all on the one form, once all figures have been submitted on-line for that month.

4. Are there practices that NSW should adapt from other jurisdictions, and what would their impact be if taken up in NSW?

Refer to response no. 3.

5. Are there additional guidance/materials /tools that could be provided by Revenue NSW to improve an employer's user experience?

Ensuring all training/webinar notes are made available with easy access for employers. Currently it is not an easy exercise to find these. Also, when signing up to information emails, they need to be made specific. I suspended my information emails as I was included in all other state revenue taxes information and I was only interested in payroll tax issues/changes.

6. What is the administrative burden (time, cost) on your business associated with:
 - a. the initial payroll tax registration process?

Usually takes more time than you think as having to document historical information and this is not always readily available. Time Taken – anything up to ½ hour.

b. monthly and annual returns and payments? How might this burden be reduced?

Refer to previous comments 1, 2, 3. Currently, this takes me between ½ to 1 hour as I have several entities to complete.

c. record keeping and evidentiary requirements for employers when claiming exemptions under the relevant contracts provisions? How might this burden be reduced?

N/A as I have not been involved in this process so unable to comment

d. the audit process undertaken by Revenue NSW? How might this burden be reduced?

I was involved in an audit back in 2017 but did not really have any issues.

7. Are there any areas where further harmonisation or co-ordination with other jurisdictions would be beneficial?

Refer to comments question 1.

8. How might the performance of the NSW payroll tax administration process be measured to keep track of the efficiency and effectiveness of the system, and to benchmark with other tax administration systems?

Benchmark with other states and see how they perform/process taxes.

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