



## **The ACT Department of Treasury**

### **Small Business Charter**

The Department of Treasury's mission is: 'To inform government decisions by providing the best advice and implementing those decisions to achieve highest benefit for the ACT through the effective and efficient allocation and utilisation of its resources.'

The Department of Treasury is committed to developing a positive environment for supporting small businesses. We undertake functions that affect small businesses in three key areas:

1. Providing quality economic policy advice to the Government to promote the sustained growth of the ACT economy;
2. By meeting our obligations where small businesses are suppliers to the Department; and
3. Through the fair and efficient administration of the ACT's taxation laws.

#### **Budget Consultation Process**

Each year, invitations are distributed by the Government to various community and business organisations seeking comment and input into the development of the annual budget.

#### **Procurement of Services from Small Businesses**

Where the Department of Treasury procures services from clients we will:

- Ensure procurement is fair and equitable and complies with the procurement principles and the Government Procurement Act 2001; and
- Ensure that undisputed accounts are paid within 30 days of receiving a complete invoice.

#### **Administration of Taxation Laws**

The ACT Revenue Office is committed to providing excellent service to small businesses by:

- Minimising the cost of compliance with taxation laws;
- Providing quality advice and assistance to small businesses with regard to taxation laws; and
- Ensuring officers are professional and courteous in their interactions with small businesses.

Further information about the service standards of the ACT Revenue Office for small businesses is below.

Further information about the Department of Treasury can be found at:

<http://www.treasury.act.gov.au/>.

## **Feedback**

You can provide feedback about the service you receive from the Department of Treasury to the contact officer you are dealing with, to any department manager, or at: <http://www.contact.act.gov.au/feedbackform1.asp>. You can also contact the ACT Small Business Commissioner.

### *Role of the Office of the Small Business Commissioner*

The ACT Government has established the Office of the Small Business Commissioner as an independent body to provide a voice for small business. Where a small business makes a complaint to the Department of Treasury and considers that that complaint has not been dealt with in a satisfactory manner contact can be made with the Commissioner's office. The Commissioner can make enquiries on behalf of the complainant and seek to resolve the issue. Contact details for the Commissioner are:

Dr Michael Schaper, ACT Small Business Commissioner  
Level 5, 220 Northbourne Avenue, Braddon, ACT 2612  
(Postal address: PO Box 243 Civic Square, ACT, 2608)  
Phone: (02) 6207 2028 Fax: (02) 6205 0613 Email [sbc@act.gov.au](mailto:sbc@act.gov.au)  
Web: [www.sbc.act.gov.au](http://www.sbc.act.gov.au)

## ACT REVENUE OFFICE

The ACT Revenue Office is committed to assisting small businesses to understand and meet their tax obligations. To do this we undertake to:

- Provide clear, accessible and reliable information;
- Endeavour to improve access to our services, including on-line access;
- Conduct dealings with small business in a professional and courteous manner;
- Be prompt and efficient in processing returns and responding to correspondence;
- Maintain confidentiality with respect to information supplied to the Revenue Office in accordance with the secrecy provisions in the *Taxation Administration Act 1999*;
- Make decisions in a fair and equitable manner after consideration of all the relevant information;
- Provide clear reasons for decisions;
- Be understanding of individual circumstances and try to accommodate them where possible;
- Presume honesty unless we are given reason to suspect otherwise; and
- Advise small businesses of their right to object to or appeal decisions.

### Inspections

The ACT Revenue Office has an obligation to the ACT community to ensure that revenue laws are administered correctly, equitably and efficiently. The Commissioner for ACT Revenue has broad powers to conduct investigations to monitor compliance.

When carrying out an inspection we will:

- Advise businesses of our intention to conduct an inspection at a suitable time;
- Specify the records required and allow businesses a reasonable period to prepare for the inspection;
- Advise businesses of their right to be represented;
- Allow businesses the opportunity to come forward with any mistakes and explain any irregularities;
- Provide feedback in the form of written advice; and
- Treat all information in the strictest confidence.

Further information about inspections can be found at

Internet: <http://www.revenue.act.gov.au/compli.html>

Telephone: 02 6207 0103

### Objections and Appeals

- If a taxpayer (including a business) is unhappy with a decision made by the Revenue Office or the Commissioner for ACT Revenue the first contact should be to the decision maker to discuss any concerns.
- If the problem is not resolved an objection to the decision can be made by lodging a written objection with the Commissioner within 60 days of the decision.
- A prescribed fee applies to all objections lodged with the Commissioner, and will be refunded if the objection, or an appeal, is partly or fully successful.
- A senior officer who is independent of the decision-maker will review the decision on the basis of the information provided in the objection and by the decision-maker. They may request additional information to determine the objection.
- The Commissioner will give notice in writing of the decision concerning the objection.

- If a taxpayer is not satisfied with the determination of the objection an appeal can be made to the ACT Administrative Appeals Tribunal.

Further information about objections and appeals can be found at

Internet: <http://www.revenue.act.gov.au/docs/StatementofRights01-7-04.pdf>

Telephone: 02 6207 0077

### **Obligations of Businesses**

In order to assist us in administering the tax system as efficiently and fairly as possible businesses have legal obligations to:

- Behave honestly and take reasonable care in dealings with the ACT Revenue Office. Small Businesses should be aware that providing false or misleading information is a serious offence;
- Keep and maintain accurate and accessible records for not less than 5 years; and
- Lodge information and documents and make payments by their due date.

### **Comments**

If you have any comments or complaints about the service you have received from the ACT Revenue Office please send them to the Commissioner for ACT Revenue at:

Email: [revenue.policy@act.gov.au](mailto:revenue.policy@act.gov.au)

Post: Commissioner for ACT Revenue  
ACT Revenue Office  
PO Box 293  
CIVIC SQUARE ACT 2608

Further information about the Revenue Office can be found at:

Internet: <http://www.revenue.act.gov.au/index.html>

In person: ACT Revenue Office  
Plaza Level  
Canberra Nara Centre  
Cnr London Circuit &  
Constitution Avenue  
CANBERRA CITY

### **Office Hours** (excluding public holidays)

9:00 am to 5:00 pm

Monday, Tuesday, Thursday and Friday

10:30 am to 5:00 pm Wednesday