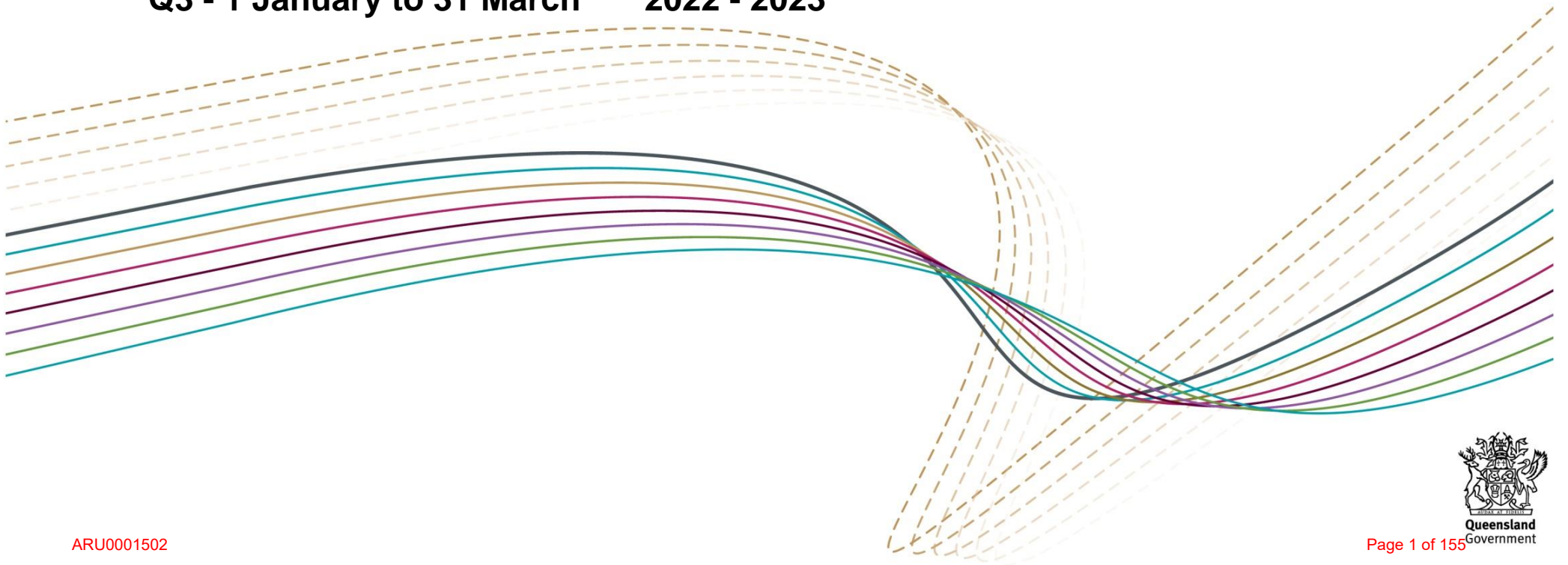


RBRM Quarterly Report

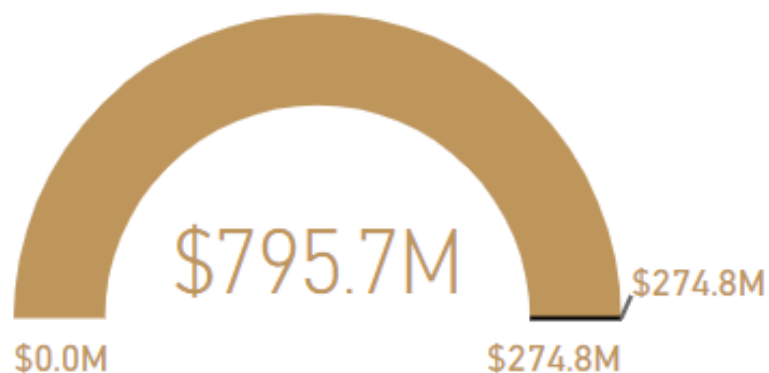
Compliance sub-program outcomes and effectiveness measures reporting

Q3 - 1 January to 31 March 2022 - 2023

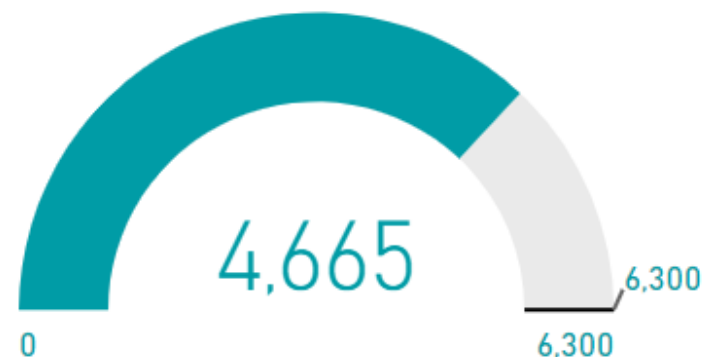


QRO 2022-23 Compliance program outputs

Overall revenue objective assessed as at 31 March 2023



Overall cases completed as at 31 March 2023



Summary

Q3 Compliance program outputs:

During the third quarter of 2022-23 the total revenue assessed was \$81.7M and collected was \$70.7M. February was the most productive month, bringing in \$57.1M. Collections and Royalties were again the main contributors with \$70.7M and \$34.8M respectively. [Sch. 3 s.2\(1\)\(b\)](#)

- [REDACTED]
- [REDACTED]
- [REDACTED]

Q3 Compliance program qualitative summary:

- Several payroll tax related service-focussed activities were conducted in the quarter which sought to provide an overview of the payroll sub-program, information on recent budget changes such as the Mental Health Levy and payroll tax GP amnesty through seminars across QLD.
- Social media communications aimed at land tax natural residents were undertaken in Q3 to raise awareness of land tax thresholds and exemptions.
- To encourage compliance, lodgement reminder notices were issued to Royalty clients whose operations had ended and those that had failed to lodge returns on time.
- Awareness texts and emails were sent to 81,730 Duties clients in the quarter, resulting in 653 voluntary disclosures.
- Four media campaigns were conducted during Q3 prior to penalty debt field enforcement activities covering Inner Brisbane city, Gold Coast, Moreton North, and Mackay.
- There continues to be a decrease in the number of outbound calls as a result of the DMC gradually taking over the inbound call traffic from SSQ.
- Work is continuing to analyse landholder duty compliance with the use of data models and [Sch. 3 s.2\(1\)\(b\)](#) build to identify compliance case opportunities.
- Most of the [Sch. 3 s.12\(1\)](#) with the goal to substantively finalise all wellhead value compliance during FY23.
- A number of A&I (PDG) resources remained reallocated to assist mental health levy grouping structure repairs and assist P&A Payroll tax.
- Maroochydhore office opened, team members onboarded and are contributing to Registration campaigns.
- [Sch. 3 s.10\(1\)\(f\)](#)

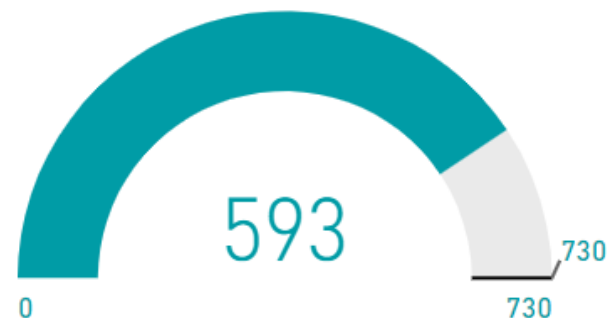
Land tax

Compliance program outputs

Revenue objective assessed as at 31 March 2023



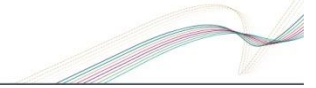
Cases completed as at 31 March 2023



Highlights	Challenges	Looking into next quarter (Q4)
<p><i>Campaigns</i></p> <ul style="list-style-type: none"> The absentee campaign met revenue objective of \$2M in Q3 with over \$6M assessed at the end of March. Case productivity is 98% for the SEN 3 & 2(1)(b) model cases. This was the first dedicated campaign in 5+ years and the results demonstrate the strength of the model. Work commenced on the build of an ACS Home Exemption - Trusts solution and is expected to go-live in May. As more campaigns progress to ACS, it highlights the inefficiencies of using the traditional Excel spreadsheet outputs. ACS Home Exemptions Individuals is progressing well – average case revenue for 2022-23 ACS cases has more than tripled to \$31K compared to average revenue of \$7.7K for non-ACS cases completed in 2021-22. 	<p><i>Campaigns</i></p> <ul style="list-style-type: none"> Absentees and primary production will not achieve case objectives. These were new campaigns for majority of our officers, and therefore the progression of cases was slower than anticipated whilst staff were building their knowledge base. Other competing priorities such as training, UAT and the progression of other campaigns to ensure risk coverage, hampered efforts to meet case objectives. Trust aggregation is progressing slower than planned as further time was spent analysing the data. This feedback will be provided to Analytics on how to improve the dataset for future campaigns. <p><i>Staff</i></p> <ul style="list-style-type: none"> In Q3, the team farewelled three experienced team members – two to Maroochydore and one on maternity leave which can have consequential impacts on the ability 	<p><i>Campaigns</i></p> <ul style="list-style-type: none"> ACS Home Exemptions Trusts project to be finalised and the campaign to commence late Q4 or early in 2023-24. Foreign companies & trusts campaign to commence early April. A&I will be taking the lead on the deceased estates project. This will require a review of current practice, processes, letters, and forms in collaboration with P&A and TAD. <p><i>Staff</i></p> <ul style="list-style-type: none"> Establishing how the two-team leader model will work in the team.



Highlights	Challenges	Looking into next quarter (Q4)
<ul style="list-style-type: none"> The trust aggregation revenue objective of \$1M was met with more than \$3.8M assessed. This was largely the result of a large and complex case involving 15 trusts and multiple trust aggregation for different trust groups. <p><i>Staff</i></p> <ul style="list-style-type: none"> Three new starters commenced in Q3, successfully completing in-house training, and are now progressing through Home Exemption – Individual ACS cases to build their compliance and land tax knowledge and investigation capabilities. Feedback from trainers, buddies and the new starters have all been positive. Currently, two AO4 team members have had the opportunity to relieve at the AO5 level within the team, while the campaign lead relieves as the team leader and the team leader as the manager for a period of 6 weeks. This opportunity will assist with expanding their skills sets and taking up higher leadership opportunities. Recruitment commenced for a second AO6 within the team. This is currently a temporary position. This would assist in creating capacity for the current team leader who has a significant number of team members to lead compared to other similar investigation areas. 	<p>of the team to meet case objectives and risk coverage until new team members are trained and cross-skilled.</p> <ul style="list-style-type: none"> A number of AO4 staff are relieving outside of the division. Due to difficulties with short-term recruitment at this level, and the team already training 3 new team members, these short-term vacancies impact the progress of compliance cases. 	

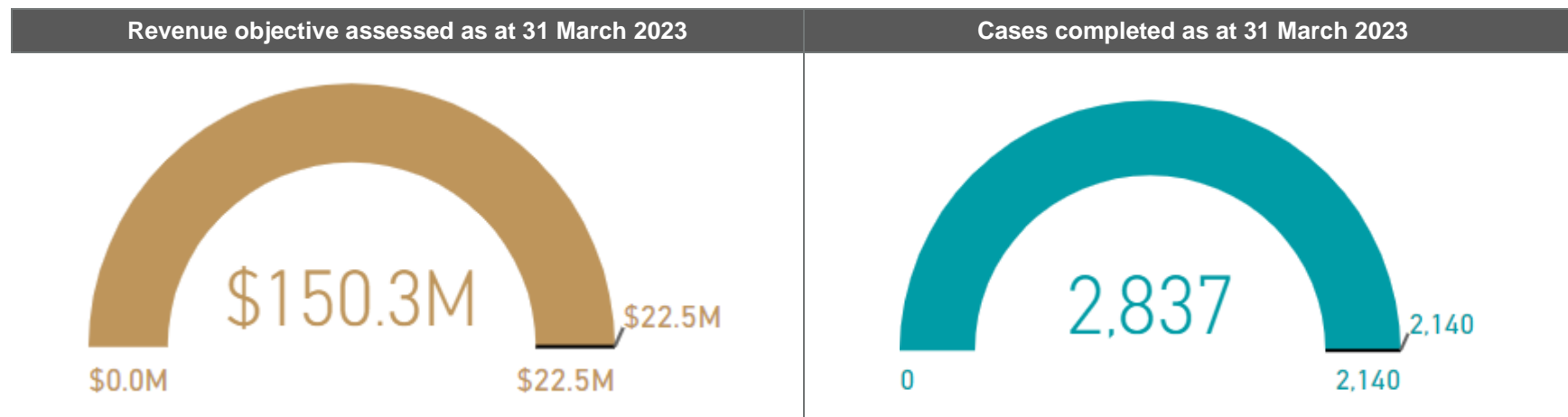


Effectiveness measures reporting

Effectiveness measures for land tax are reported on an annual basis.

Duties

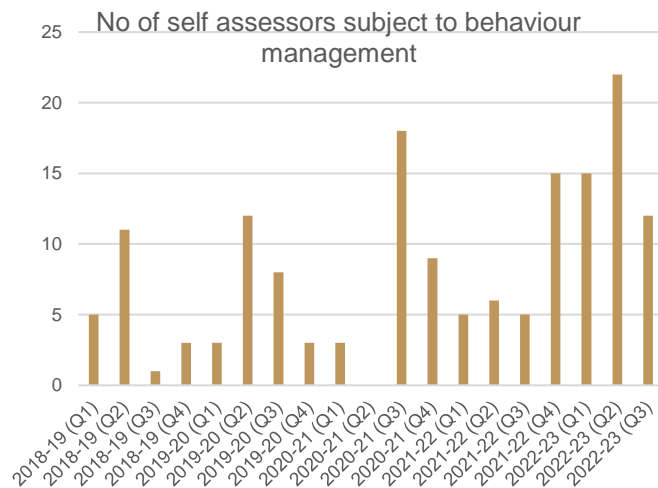
Compliance program outputs



Highlights	Challenges	Looking into next quarter (Q4)
<ul style="list-style-type: none"> Working through October 2021 (freehold interest) Data Model Set. 	<ul style="list-style-type: none"> We have been working with the BI Team to change the methodology in the data model set with a view to remove false positives from the data model. At this stage, there is no obvious way to amend the methodology. Sch. 3 s.10(1)(f) [REDACTED] 	<ul style="list-style-type: none"> Progressing and finalising the remaining landholder duty cases. Continuing to analyse landholder duty compliance with the use of the data models and the [REDACTED] build to identify compliance case opportunities.

Effectiveness measures reporting – Transfer duty

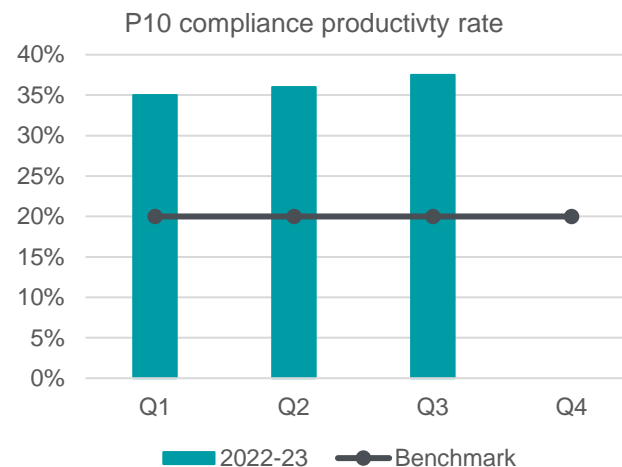
Obligation	Desired outcome	Success goal	Indicator
Registration	Correctly registering in the system	No more than 5% of Transfer Duty self-assessors unsuitable to remain registered per half year	<ul style="list-style-type: none"> A change in the number of self-assessors not fulfilling their obligations
Lodgement	Lodging tax information on time	Sustained improvement in the lodgement of timely notifications either in terms of volume or percentage	<ul style="list-style-type: none"> A change in productive P10 matches. The amount of assessed interest per assessment for home concession matters
Reporting	Reporting complete and accurate information	Sustained improvement in the reporting of complete and accurate information represented by fewer cases resulting in compliance revenue	<ul style="list-style-type: none"> A change in instances of compliance revenue reported



Expected outcome: A reduction in the number of self-assessors subject to behaviour management.

Method of analysis: A comparison of behaviour management cases quarter by quarter

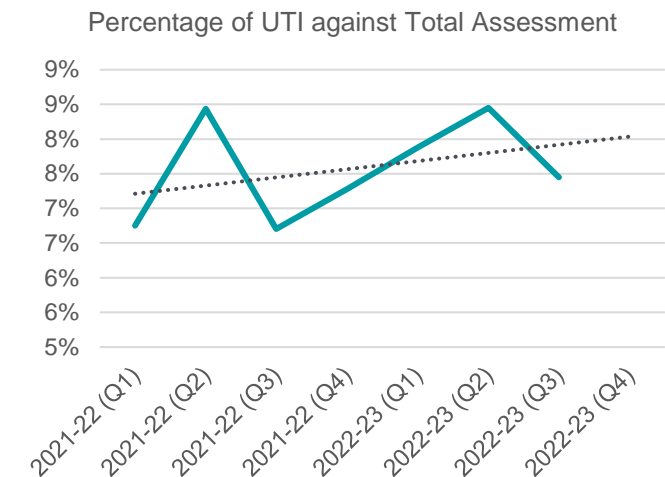
Analysis: No analysis provided.



Expected outcome: An increase in the number of voluntary disclosures.

Method of analysis: A comparison of how many potential matches are lodgement or reporting issues month to month.

Analysis: No analysis provided.

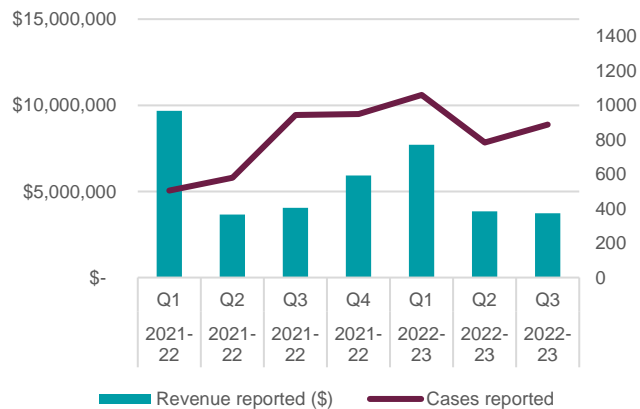


Expected outcome: A reduction in the percentage of total liability made up by unpaid tax interest on an assessment.

Method of analysis: Comparison of assessed UTI percentage quarter to quarter.

Analysis: The average in FY22 was 7.29%. The higher rate at the start of FY23 is a combination of a higher UTI rate and the inclusion of ACS matches from FY2018. Previous **50-55%** matches dealt with breaches that were closer to the time of assessment resulting in fewer non-compliance days per case. We will review the calculation going forward so that we can separate ACS HC. "nudge" campaigns - 3.3% UTI, other 19.05% UTI

Compliance Revenue & Cases year-on-year

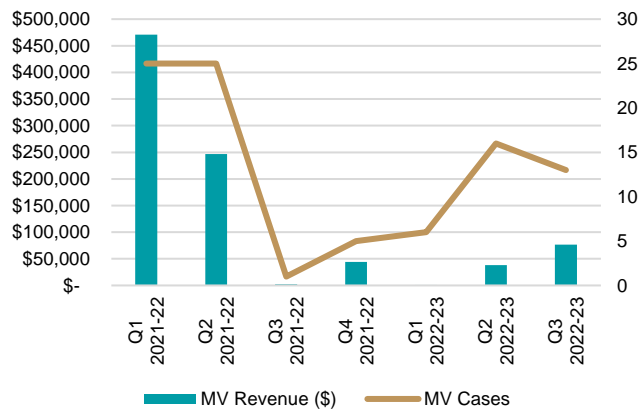


Expected outcome: A reduction in the number of cases against which compliance revenue is recorded.

Method of analysis: A comparison of cases year on year.

Analysis: Does not include complex cases.

Compliance revenue and case objectives year on year (Motor Vehicle)



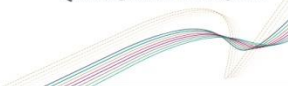
Expected outcome: A reduction in the number of cases against which compliance revenue is recorded.

Method of analysis: A comparison of cases year on year.

Analysis: No analysis provided

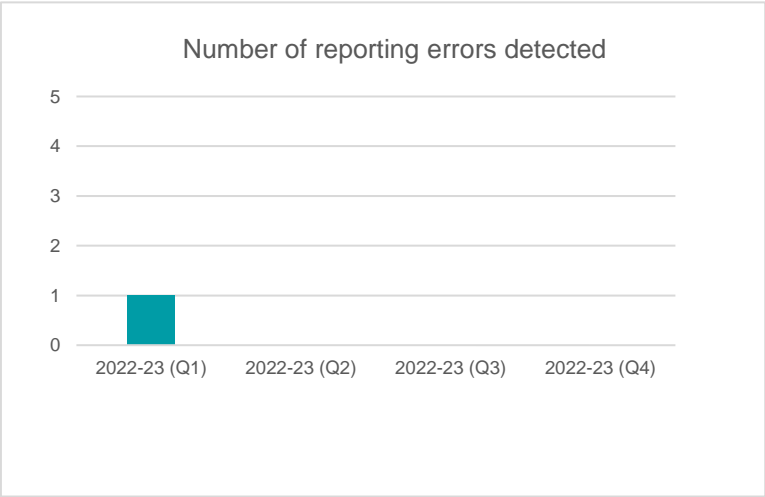
Effectiveness measures reporting – Landholder duty

No effectiveness measures to report for landholder as these are reported on an annual basis.



Effectiveness measures reporting – AFAD

Obligation	Desired outcome	Success goal	Indicator
Reporting	Lower number of reporting errors detected	To treat detected instances in a timely and appropriate manner	<ul style="list-style-type: none">Reduction in reporting errors detected over the quarter.

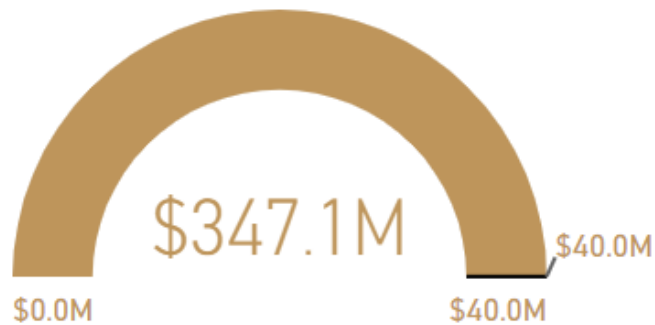


Expected outcome: A reduction in numbers of reported errors.
Method of analysis: Quarterly comparison of results.
Analysis: Program completed for FY23

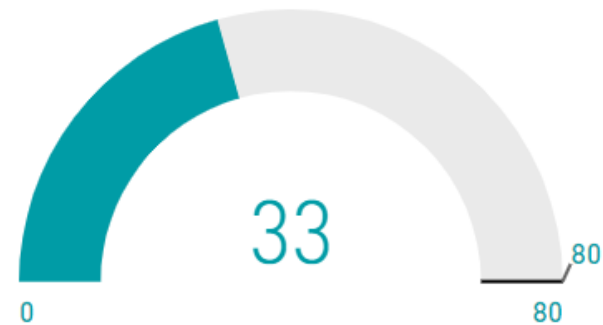
Royalty

Compliance program outputs

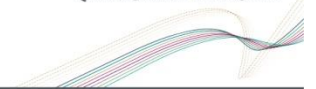
Revenue assessed and objective as at 31 March 2023



Cases completed and objective as at 31 March 2023



Highlights	Challenges	Looking into next quarter (Q4)
<p><i>Audits</i></p> <ul style="list-style-type: none"> \$36.1M was reported for Q3, bringing total revenue reported YTD to \$347.1M. The overall revenue objective of \$40M has been exceeded by \$307.1M. Sch.3 s.12(1) [REDACTED]. Our goal to substantively finalise all wellhead value compliance during FY23 is on track. Sch.3 s.12(1), Sch.3 s.10(1)(f) [REDACTED] 	<p><i>Audits</i></p> <ul style="list-style-type: none"> As previously reported, challenges that continue to impact staff ability to progress and finalise cases and lead to difficulty in accurately forecasting the time an audit will require include: <ul style="list-style-type: none"> Sch.3 s.3(1)(e) [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] Insufficient analytics and data for risk assessment (for case selection and scoping). Refinement of existing SAC models is required. Several SAC models have not yet been planned/developed and may take 	<p><i>Audits</i></p> <ul style="list-style-type: none"> A&I will continue to work with Collections and CIE to recover debts for the top-of-the-pyramid client [REDACTED] [REDACTED] [REDACTED] Work will continue on wellhead value petroleum cases with a view to substantively completing risk assurance of this revenue base during Q4. <p><i>Staff</i></p> <ul style="list-style-type: none"> Two staff will continue relieving in TAD (AO6 at level and AO8 manager higher duties). <p><i>Addressing legislative and policy issues</i></p> <ul style="list-style-type: none"> Sch.3 s.3(1)(e) [REDACTED] [REDACTED]

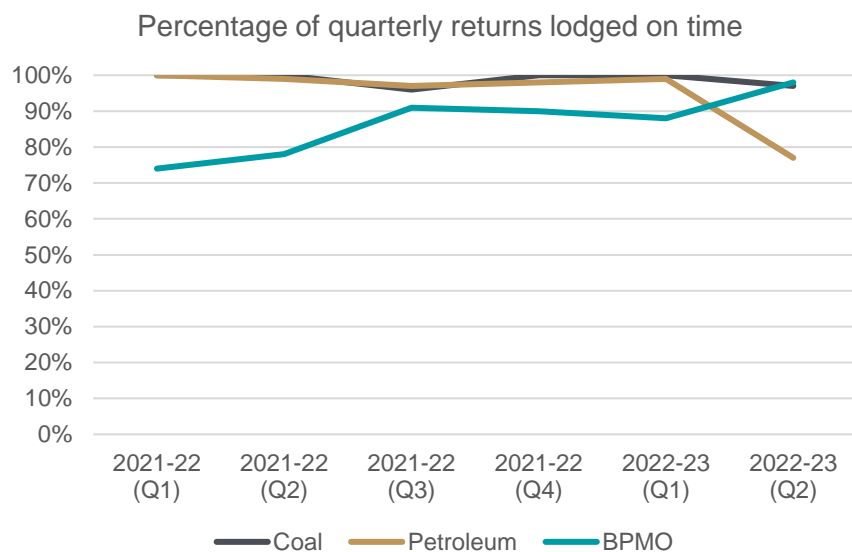


Highlights	Challenges	Looking into next quarter (Q4)
<p>Sch.3 s.10(1)(f), Sch.3 s.12(1)</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p><i>Information sharing</i></p> <ul style="list-style-type: none"> Held the first of our monthly royalty technical issues sessions, with staff from A&I, CAD, TAD, and P&L attending. <p><i>Staff</i></p> <ul style="list-style-type: none"> Finalised WfQ action plan. An AO6 permanent staff member started in January together with two staff from A&I payroll tax on higher duties until 30 June. <p><i>Process development</i></p> <ul style="list-style-type: none"> Finalised multiple templates for correspondence, plans and reports. This is expected to create efficiencies and save considerable time for officers. 	<p>substantial time. Progression of other identified data sources has been slow.</p> <ul style="list-style-type: none"> <ul style="list-style-type: none"> Sch.3 s.10(1)(f) [REDACTED] [REDACTED] The time needed to generate assessments in RMS. Multiple days are needed to generate reassessments due in part to the number of assessments that each need to be entered individually (e.g. a recent case required ~80 reassessments), system issues related to reassessment of periods more than 5 years old, the allocation and reallocation of credits, the need to calculate interest using an Excel spreadsheet rather than in the system, and the effect of late payment interest. 	<p>Sch.3 s.3(1)(e)</p> <p>[REDACTED]</p> <ul style="list-style-type: none"> Cross divisional collaboration will continue to clarify the operation of the legislation and progress legislative amendment to address issues that arise. <p><i>Analytics</i></p> <ul style="list-style-type: none"> Analytics to provide Sch.3 s.10(1)(f) data in a SAC report. <p><i>Process development</i></p> <ul style="list-style-type: none"> Development of further templates, policies for interest and penalty decisions, and a process for environmental scanning are expected to be finalised and implemented during Q4.



Effectiveness measures reporting

Obligation	Desired outcome	Success goal	Indicator
Lodgement	Lodging tax information on time	Sustained improvement in the on-time lodgement of returns	<ul style="list-style-type: none"> Percentage of Coal, BPMP and Petroleum quarterly returns lodged on time. Percentage of Coal, BPMP and Petroleum annual returns lodged on time
Reporting	Reporting complete and accurate information	Sustained improvement in the complete and accurate reporting of information	<ul style="list-style-type: none"> Change in the number of risks identified in audits & targeted risk campaigns. Change in the number of unprompted voluntary disclosures received.



Expected outcome: Increase in percentage of lodges returned on time.

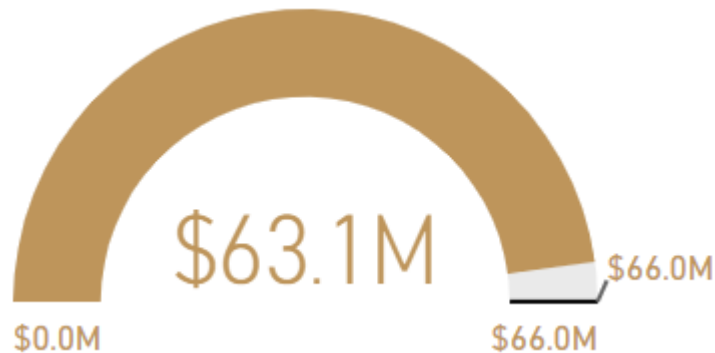
Method of analysis: Comparison of quarterly results of returns lodged on time.

Analysis: Q3 returns are not due until May so this data is not available until after that. As a result, P&A reports this with a quarterly lag (i.e., Q3 data will be entered at the end of Q4).

Payroll tax

Compliance program outputs

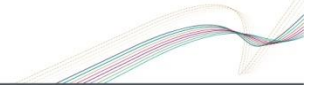
Revenue objective assessed as at 31 March 2023



Cases completed as at 31 March 2023



Highlights	Challenges	Looking into next quarter (Q4)
<ul style="list-style-type: none"> A&I PDG continued to work with our clients to de-populate the PRT floating group cohort for the implementation of the MHL. This work has reduced the number of Business Partners (BPs) in the floating group from several hundred to eleven BP's at the end of Q3. Registration campaigns commenced with exceptional results, utilising the new SMC model for initial contact. Maroochydore office opened, team members onboarded and contributing to Registration campaigns. PRT Grouping and Contractor Seminars conducted in: <ul style="list-style-type: none"> Bundaberg Sunshine Coast Rockhampton Gold Coast – Southport and Tweed Heads Mackay Brisbane North (Redcliffe) 	<ul style="list-style-type: none"> Implementation of <i>Public Ruling PTAQ000.6.1 Relevant contracts—medical centres</i> and the associated expression of interest process for the amnesty has impacted the Contractor campaign. Grouping resources remained reallocated to assist mental health levy grouping structure repairs. Registration resources remained reallocated to assisting P&A Payroll tax. 	<ul style="list-style-type: none"> Testing of Ultimate holding company alerts whilst still in Hypercare. Preparations for 2024FY Compliance subprogram. Updating of website links within template documents to be updated to new QRO website. New staff continue to have their capabilities developed.



Effectiveness measures reporting

Effectiveness measures for payroll are reported on an annual basis.

Collections

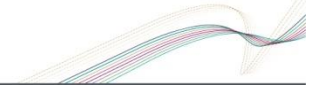
Compliance program outputs

Revenue objective assessed as at 31 March 2023



N.B Case objectives are not reported for Collections.

Highlights	Challenges	Looking into next quarter (Q4)
<ul style="list-style-type: none"> Enforcement has exceeded expected revenue objective for our 2022-23 compliance campaigns collecting revenue for: <ul style="list-style-type: none"> Mortgagee requisition - \$13M Land Tax Statutory Charges - \$3M Payroll Tax Escalated Recovery Warning - \$5M PRT (Payroll Tax) and LT Garnishee - \$3M LT Online payment plans -\$9M Campaign objective set for \$18M. Report indicates objective was exceeded at \$33M as of March 2023. 	<ul style="list-style-type: none"> Unknown variables associated (including staff resourcing) may impact planning and resource into Q4 and 2022-23 Reporting continues to be a manual monthly exercise for all compliance reporting except LT Online payment plan as until SAC (SAP Analytics Cloud) verification is conducted by Finance for relevant campaign matters. Sch.3 s.10(1)(f) [REDACTED] 	<ul style="list-style-type: none"> Identify and confirm volume potential compliance campaigns for 2023-24 Revenue objective is achieved for Revenue Collections Sch.3 s.10(1)(f) [REDACTED]



Effectiveness measures reporting

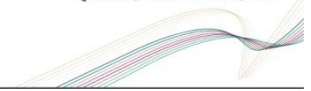
A change request has been approved by the RBRM group to review the current indicator.



APPENDIX A - Service Focussed Activities Q3 Progress Update

All products

Obligation	Service Focus Activity	Proposed	Q3 Activity	Comments
All	Promote QRO compliance program <ul style="list-style-type: none"> Media release Web content Stakeholder engagement LinkedIn posts 	1 x media release 3 x LinkedIn posts Stakeholder emails and phone calls	0	<p>No promotional activity occurred this quarter or this FY to date. Some information was issued to several stakeholders; however, this didn't yield any results. The learning for this year is that we need to get in earlier, though noting some things are outside of our control with government announcements and how they are received by industry.</p> <p>PRT sub-program and risks targeted in 2022-23 promoted via our regional seminar program (see entry under 'Payroll').</p>



Payroll tax

Obligation	Service Focus Activity	Proposed	Q3 Activity	Comments
Lodgement	Lodgement reminders	11 per year	0	No update
All	Webinars	20	0	No update
All	Seminars	12	7	Q3 PRT Grouping and Contractor Seminars conducted in: Bundaberg, Sunshine Coast, Rockhampton, Gold Coast – Southport, Gold Coast - Tweed Heads, Mackay, Brisbane North (Redcliffe) PRT sub-program and risks targeted in 2022-23 promoted via our regional seminar program.
All	Social media communications	12	0	No update
All	QRO Online banners (QRO Online dashboard of payroll tax clients)	5	0	No update
All	Annual return promotional activities info wells or alert boxes	3 to 5	0	No update
All	Information videos	8	0	No update
All	Communications activities relating to the implementation of payroll tax budget changes, including Industry engagement	3	See comments	MHL and budget changes continue to be promoted via our seminar program (see Q3 comments for "Seminars" above). A&I PDG continued to work with our clients to de-populate the PRT floating group cohort for the implementation of the MHL. This was a successful cleansing of our grouping data which has reduced the number of Business Partners (BPs) in the floating group from several hundred to eleven BP's at the end of Q3.
All	Industry engagement	As required	See comments	On 3 February 2023, the Queensland Government announced that it would provide a PRT amnesty in relation to payments made to contracted GPs up until 30 June 2025, to incentivise and support medical practices to bring themselves forward and into compliance with their payroll tax obligations. On 15 March 2023, the Treasurer and Minister for Trade and Investment approved an administrative arrangement setting out the basis on which the payroll tax amnesty will be administered. The Commissioner has also approved administrative guidelines.



Land Tax

Obligation	Service Focus Activity	Proposed	Q3 Activity	Comments
All	Website content	Annual – 1 per year	See comments	Contributed to review of new website content.
Lodgement and Reporting	Social media communications	2 media releases 3 - 4 LinkedIn posts per year	1	Aimed at natural residents that have received a valuation notice and may not be aware of land tax thresholds and exemption for their home.
All	Forms and System Enhancements	Annual	0	Nil by PandA
Reporting and Payment	SMS and email reminders sent to Natural Resident (NR) First Time Taxpayers	Annual	0	Nil by PandA
Reporting and Payment	Re-engagement with clients that have reached the threshold this year that have not received a liability notice for the last couple of years.	Twice per year	0	Nil by PandA
Reporting and Payment	Remind primary producers they need to check their exemptions to make sure details are up to date and they remain entitled to the exemption they are receiving.	Once per month	0	Nil by PandA
Lodgement and Reporting	Development of public rulings	As required	0	No update.



Duties

Obligation	Service Focus Activity	Proposed	Q3 Activity	Comments
Lodgement	Website content updates following objection outcomes or court decisions, change of practice etc.	As required	0	No update
Lodgement	E-alert to self-assessors to clarify common issues when required.	As required	0	No update
Reporting	Campaign to address issue of underreporting of vehicle duty and consequences for non-compliance. (Q1 – CY2023)	TBA	N/A	Campaign was cancelled due to lack of data. We continue to receive information from TMR and are acting on this where risk to revenue is significant.
Lodgement	Light touch outbound awareness text and email program	Weekly	See comments	81,730 texts and emails sent between 1/1/23 and 31/3/23, resulting in 653 cases and \$2,690,388 of reassessments in the same period.
Lodgement	Targeted correction, education, and training for self-assessors	As required	0	No update
Lodgement	Notice obligations confirmed in correspondence with document lodgers	As required	0	No update
All	Client education in communications and meetings with regular advisors and industry consultation	Ad hoc	0	No update



Grants

Obligation	Service Focus Activity	Proposed	Q3 Activity	Comments
Lodgement and Reporting	RHBBG Claim Reminders	100% of applications each time a claim (stage 2) is ready to be completed.	667	
Lodgement and Reporting	HBG: Reminder email - 18-month construction commencement	Once per month	-	Obsolete activity
Lodgement and Reporting	HBG: Courtesy email - completed application	Fortnightly	10	
Lodgement and Reporting	HBG - Notification email - builder liquidation	As required	0	
Lodgement and Reporting	FHOG - Approved agent feedback/education:	As required	24	24 emails sent as identified requirement



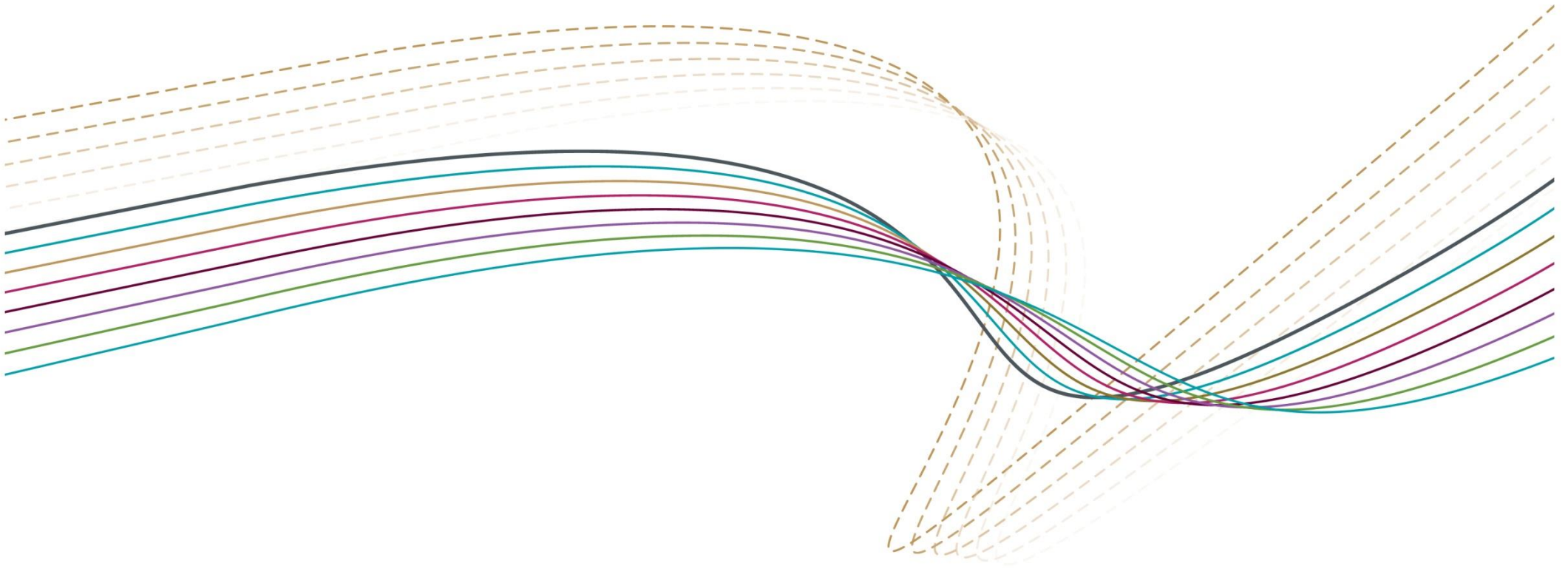
Royalties

Obligation	Service Focus Activity	Proposed	Q3 Activity	Comments
All	Royalty industry engagement	As required	0	
All	Public rulings and compliance outcomes	As required	0	
Lodgement	Lodgement reminder notices annual clients	Annual	See comments	Monthly instalment, quarterly return SMS and email reminder notices issued, and final annual return notices issued on an ad hoc basis for operations that have ended.
Lodgement	Non-lodgement annual clients - first and final reminders	Annual	See comments	Non-lodgement reminder notices issued on an ad hoc basis to annual clients with operations that have ended and quarterly clients that failed to lodge the December 2022 return.
Lodgement and Reporting	HBG: Reminder email - 18-month construction commencement	Once per month	0	No update



Collections

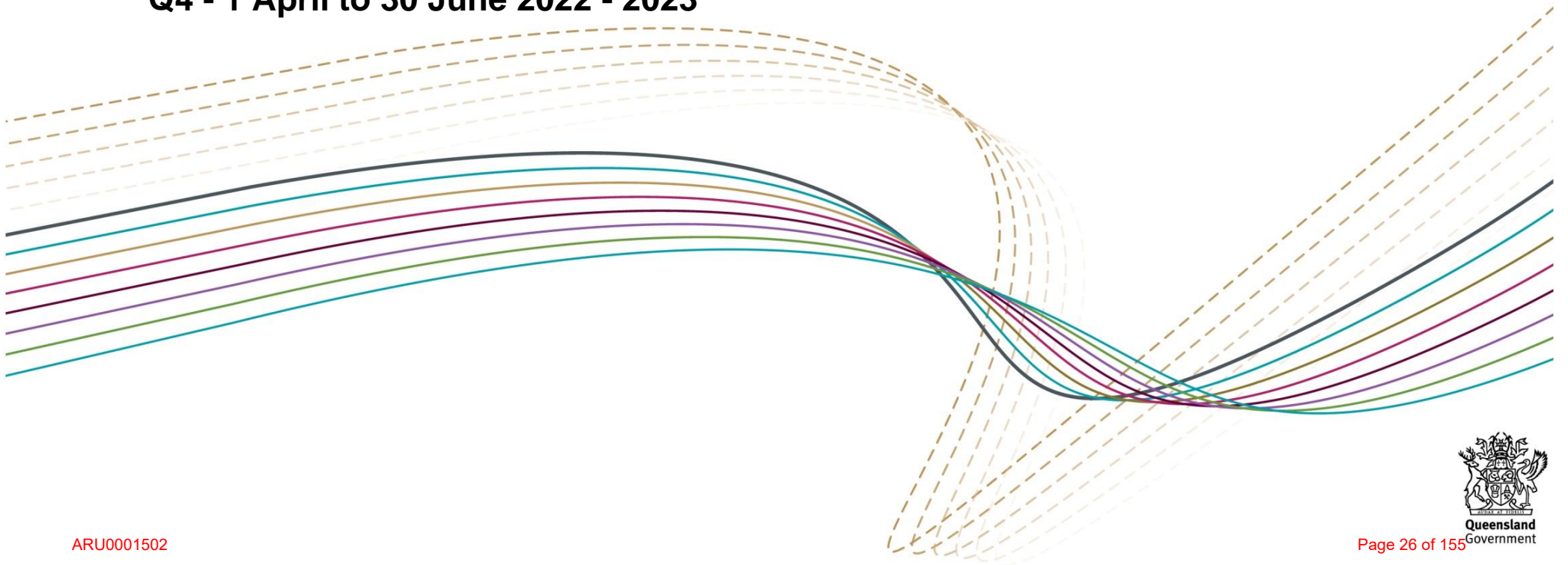
Obligation	Service Focus Activity	Proposed	Q3 Activity	Comments
Payment	Dunning Letters	3,800 items per month	15,355	Approx 5000 dunning letters (auto and manual) per month. The quarter is Engagement and Enforcement busy period. The increase is due to Land Tax assessments falling due.
Payment	Telephone campaigns with debtors	700 outbound calls per month	3766	Total volume of calls for both Engagement and Enforcement team in Revenue Taxes.
Payment	Email campaigns with debtors	300 emails per month	5207	Approx 1100 emails per month between Collections busy period of January and March.
Payment	SPER notices sent to customers	300,000 pieces of correspondence issued per month	984,204	Approx 330k per month, increase is outgoing correspondence in quarter 3.
Payment	SMS campaigns sent by DMC	35,000 SMS issued per month	153,726	51,242 text messages per month. Sch.3 s.10(1)(f) Updated New Debts SMS cohort to divert clients to the SPER Online Portal.
Payment	Media campaigns before SPER field enforcement	Increase in unpaid debts are paid in full or customer enters suitable payment arrangement	4	Media campaigns were conducted regarding the following SPER enforcement activities: <ul style="list-style-type: none"> • Brisbane Inner City enforcement blitz in conjunction with a Gold Coast wrap up with the Treasurer • Mackay pre-enforcement activity campaign • Moreton North pre-enforcement activity campaign • Mackay post-enforcement activity campaign
Payment	Outbound Call campaigns by DMC	70,000 outbound calls per month	78,240	Monthly outbound calls continue to decrease as a result of the DMC gradually taking over the inbound call traffic from SSQ.



RBRM Quarterly Report

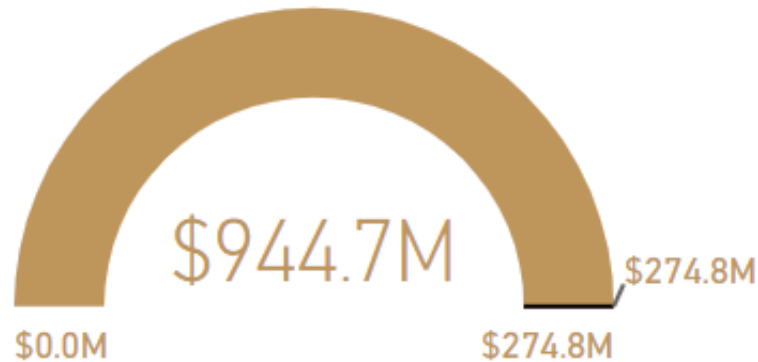
Compliance sub-program outcomes and effectiveness measures reporting

Q4 - 1 April to 30 June 2022 - 2023

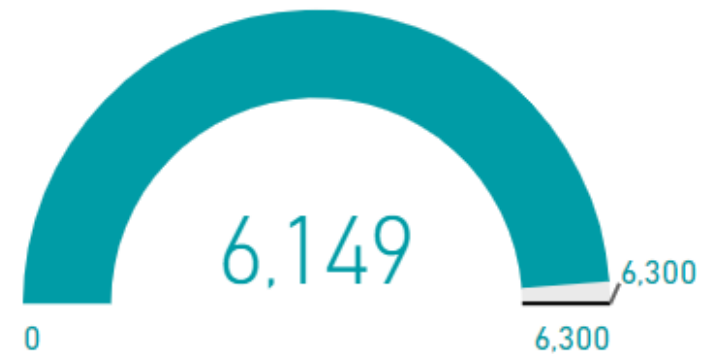


QRO 2022-23 Compliance program outputs

Overall revenue objective assessed as at 30 June 2023



Overall cases completed as at 30 June 2023



Summary

Compliance program outputs:

The delivery of the 2022-23 Compliance program resulted in an overall position of \$944.7M in revenue assessed and collected for the full financial year. The main drivers of this were Royalty and Penalty debt bringing in \$378.7M and \$230.2M respectively.

During the final quarter of 2022-23 the total revenue assessed was \$156.8M and collected was \$76.8M. April was the most productive month, bringing in \$61M. Collections and Royalties were again the main contributors with \$76.8M and \$31.6M respectively. This brings the year-to-date total compliance revenue assessed to \$944.7M. [Sch. 3 s.2\(1\)\(b\)](#)

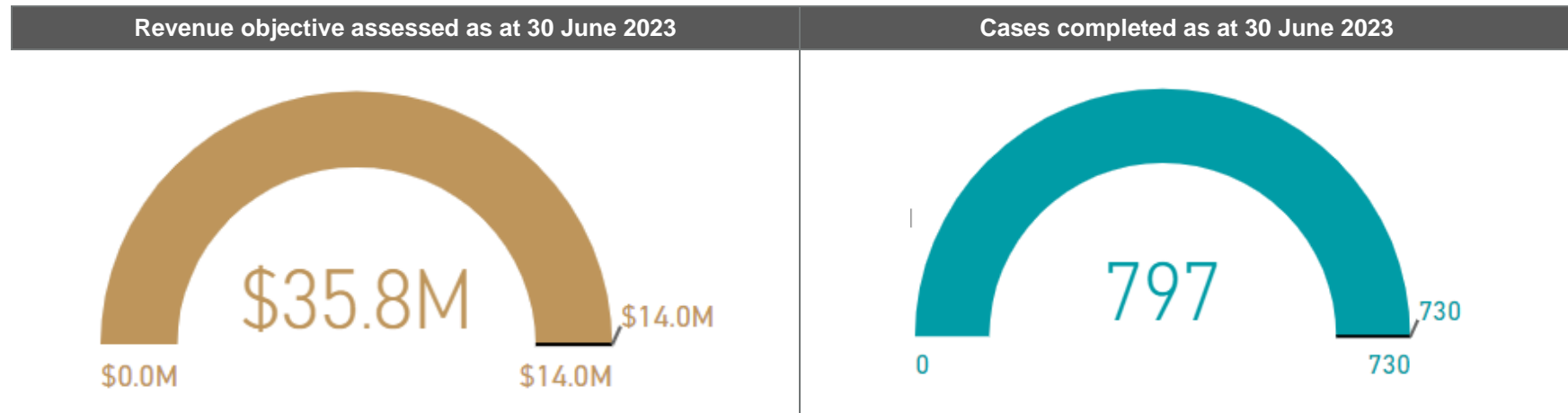
- [REDACTED]
- [REDACTED]
- [REDACTED]

Compliance program qualitative summary:

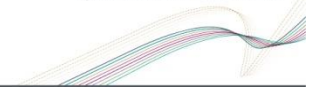
- Land tax achieved the highest ever revenue recorded with over \$35M assessed in 2022-23, a 48% increase from previous FY. This is mainly attributed to new data models that enabled better outcomes. A good example of this is the ACS Home Exemption Individuals campaign which, when compared with the previous financial year, saw the case productivity rate increase from 62.5% to 90% and the average case revenue increase from \$7.7K to \$35K.
- Duties and grants campaigns continue to be productive, exceeding the objectives by 86% (\$167.9M revenue assessed versus \$22.5M objective).
- During the year, Royalty team members noticeably shortened average case completion time frames by increasing the numbers of targeted-risk campaign cases and through the team's efforts in revising templates and keeping clients accountable to providing information on time.

Land tax

Compliance program outputs



Highlights	Challenges	Looking into next quarter (FY24)
<p><i>Campaigns</i></p> <ul style="list-style-type: none"> The team achieved the highest ever revenue recorded with over \$35M assessed in 2022-23, despite a pause on new compliance in May and June. For reference, \$18M was assessed in 2021-22. Success is attributed to the team and their effective use of several Sch.3 s.20 models with new data that enabled better outcomes. ACS Home Exemption Individuals was an overall success in 2022-23. The productivity rate for this activity sits at just over 90% which is a significant increase from 2021-22 where productivity sat just under 63%. Average revenue per case in 2022-23 is \$28,000 which, when compared to 2021-22 is a significant increase from just under \$8,000 average revenue per case. This has been somewhat driven through better targeting of ineligible taxpayers. Overall, the other Sch.3 s.20 data models commenced in 2022-23 were a resounding success – primary production achieved \$6.6M in revenue against a revenue objective of \$2M, subdivider discount achieved \$6.4M against a objective of \$2M, and absentees achieved \$7.4M against a objective 	<p><i>Campaigns</i></p> <ul style="list-style-type: none"> Overall, in 2022-23, several campaigns were unable to meet case objectives. Several campaigns had not been run for multiple years, so there was limited experience across the team. The focus was also on building up knowledge and almost constant onboarding/training of new team members during this quarter. Due to a pause on compliance activity from early May onwards to assist with Panda's backlogs, we were unable to meet the revenue and case objectives set for foreign companies and trusts campaign. However, out of 11 cases finalised in 2022-23, \$1.9M was assessed against the objective of \$2M. Sch.3 s.10(1)(f) 	<p><i>Campaigns</i></p> <ul style="list-style-type: none"> Recommencing compliance including continuing foreign companies and trusts campaign. Utilising ACS Home Exemptions Trustees for the first time. Working with Analytics and Technology Division on improving the ACS Home Exemptions Individuals detection with QSpatial and Likely Residence enhancements. Continue assist Panda with 20% of time allocated towards this activity for the next 6 months. If a position is formed and approved for deceased estates, some resources may be allocated towards administrative and technical work resulting in this project. The team will continue to assist with Panda backlogs in Q1 and Q2 of 2023-24. While this has been considered when planning out work for those quarters, it will impact the total number of cases that the team can complete and potentially increase risks due to limited coverage across the base.



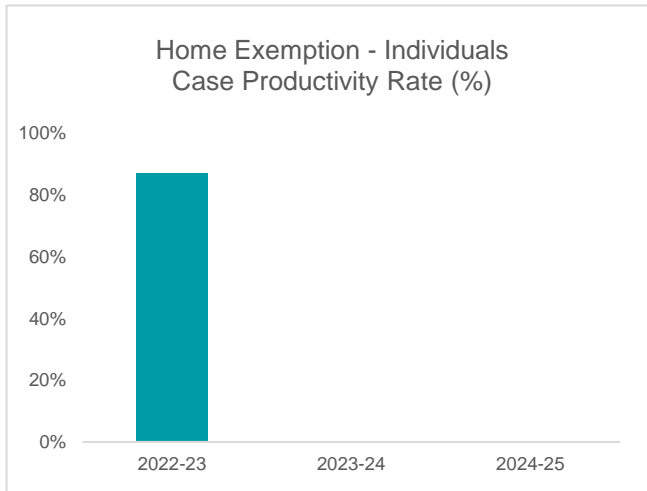
<p>of \$2M. This was largely due to additional data and enhanced modelling.</p> <p><i>Staff</i></p> <ul style="list-style-type: none"> Team members pivoted well to supporting organisational objectives by assisting with PandA backlogs from early May 2023. 	<p>Sch.3 s.10(1)(f)</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>Further work is being done to improve the compliance data model to provide better quality data and information required to identify the type of trusts. Any further learnings will assist in framing further compliance work involving this cohort. Further work was paused as the team assisted with PandA work from early May.</p> <ul style="list-style-type: none"> The deceased estates campaign was also to be progressed as a TAD-led deceased estates project continues to review various technical issues related with section 23 of the Land Tax Act. The case and revenue objectives set were subject to the technical issues being resolved early within the FY. Some SMEs were involved in project work to provide A&I perspective in progressing the home exemption being applied without the need for a form; an initiative announced by the Treasurer. This involvement may continue in the near future. <p><i>Staff</i></p> <ul style="list-style-type: none"> Recruitment and retention remain an ongoing concern especially as the team size is relatively small and land tax compliance is still maturing. The team expects to experience a 100% turnover of permanent and temporary appointments at the AO5 level in Q1 2023-24. The AO5s are heavily involved with training and campaign coordination so this may hamper progression of campaign deliverables in 2023-24. Similar to the Q3 report, there remain a number of vacancies at the AO4 level due to team members relieving outside of the division and limited ability to temporarily backfill those positions. A two-team leader model was unable to be trialled due to other relieving arrangements this quarter, it is expected that the model will be trialled in 2023-24. 	<p><i>Staff</i></p> <ul style="list-style-type: none"> Onboarding new team members from AO5 and AO4 recruitment processes. Commencing the two team leader model.
---	---	--



Effectiveness measures reporting

Obligation	Desired outcome	Success goal	Indicator
Lodgement	Higher proportion of productive cases for home exemption – individual cases	Sustained improvement in the lodgement of notifications	Improved productivity rate for home exemption – individual cases as a result of better data delivered via ACS model.
Lodgement	Higher proportion of productivity rate for cases.	Sustained improvement in the lodgement of notifications	Improved productivity rate for cases (If data provided by sco. 3 s.2(1) with additional third-party data).
Lodgement	PPE – majority of cases result in exemption being removed or reduced as a result of compliance activity.	Increase in the number of PPE exemptions removed compared to those retained because of compliance activity.	
Reporting	Reduced number of incorrectly allowed exemptions, supported by front end controls.	Reduced number of incorrectly allowed exemptions.	HE & PPE – number of instances of non-compliance arising from incorrect exemption applications compared to total cases of non-compliance identified by audit.
Reporting	Increased disclosures re estate finalisation by estate administrators supported by front end engagement by P&A.	Reduced number of instances of failure to advise estate administration complete compared to total cases of non-compliance identified by audit.	Decrease in number of non-compliance to advise estate administration.
Reporting	Reduced number of cases that result in discount or adjustment as a result of compliance activity.	SDD – number of discounts removed from land held by developers because of compliance activity compared to discounts retained.	Reduced number of cases that result in discount removed or adjustment as a result of compliance activity.
Reporting	Increased cases of trusts BPs being aggregated as a result of compliance activity.	Majority of cases result in trusts BPs being aggregated as a result of compliance activity.	Majority of total number of cases by the number of trusts aggregated.

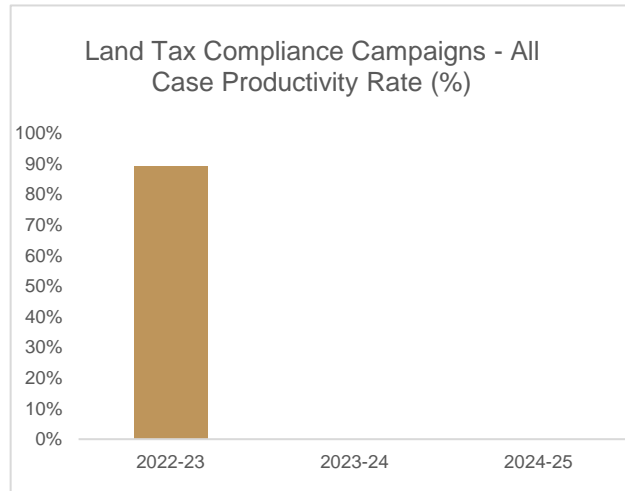
Effectiveness measures for land tax are reported on an annual basis.



Expected outcome: Higher proportion of productive cases for home exemption – individual cases as a result of improved data models.

Method of analysis: An annual comparison of productive cases for home exemption.

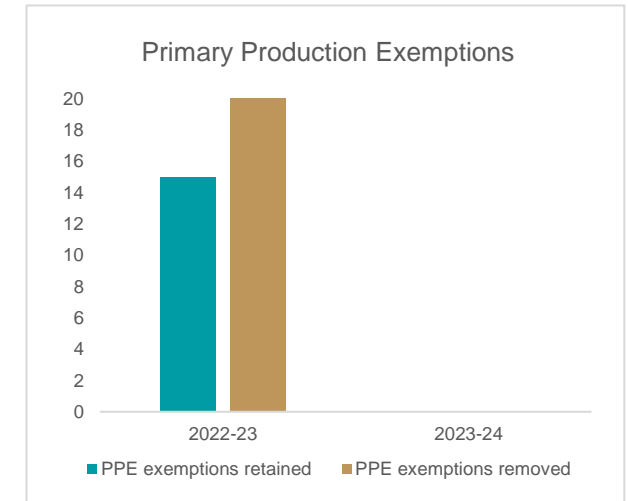
Analysis: A total of 145 home exemption (individuals) cases were completed in 2022-23 with 126 productive and 19 non-productive. This does not include transitionals. This significant percentage increase is unlikely to be further improved, the expectation would be that this high productivity rate is sustained in future years until a significant cohort has been considered and then the expectation would be that we will not see repeat clients on the alerts in future years.



Expected outcome: Higher proportion of productive cases as a result of additional third-party data.

Method of analysis: An annual comparison of productive cases across all Land Tax compliance campaigns.

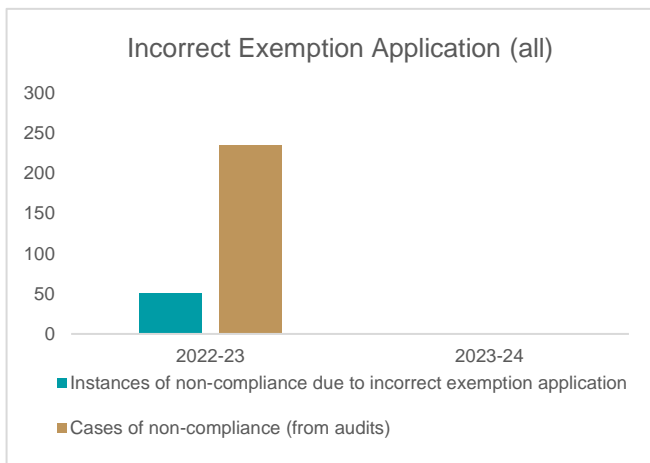
Analysis: A total of 797 completed cases across all campaigns, with 84 cases being non-productive. The aim would be to sustain this high level of productivity in the future years.



Expected outcome: Majority of cases result in exemption being removed or reduced as a result of compliance activity.

Method of analysis: Comparison of PPE exemptions removed against those retained because of compliance activity.

Analysis: During this period 78 PPE cases were completed. Eight are not included in the analysis due to other factors including being under the threshold and incorrect land ownership unrelated to the primary production exemption. The results demonstrate success in this campaign as a significant number of exemptions were removed compared to the total number of cases completed.



Expected outcome: Reduced number of incorrectly allowed exemptions, supported by front end controls.

Method of analysis: An annual comparison of system generated versus manual decisions on applications.

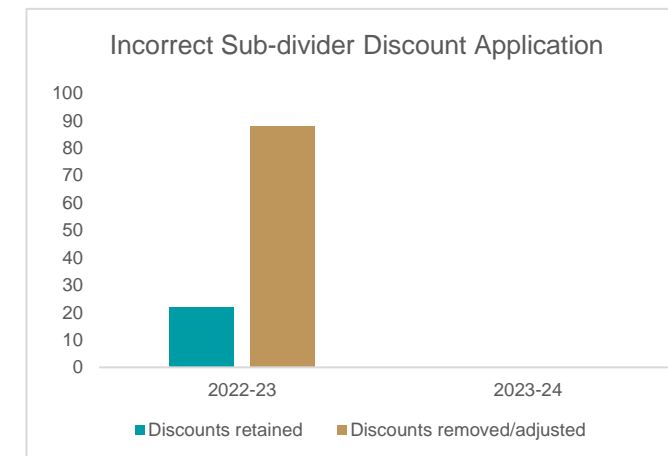
Analysis: Total cases completed for PPE, HE (I) and (T) is made up of primary production 78 cases, home exemptions trustees 12 cases, and home exemptions individuals 150. Of these cases 50 were reported as 'never entitled' to the exemption (21%), 124 had circumstances change (52%) and 61 were N/A (25%). Current stats indicate that 20% of the clients should have never received the exemption which is concerning.



Expected outcome: Increased disclosures re estate finalisation.

Method of analysis: A comparison of the number of failures to advise estate administration against the number of cases of non-compliance.

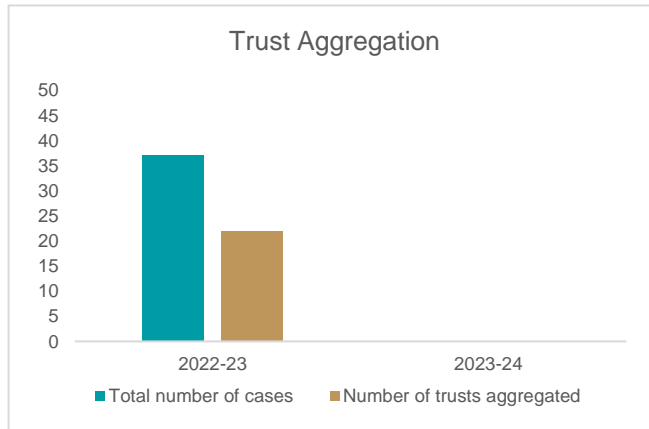
Analysis: The deceased estates campaign was largely paused in 2022-23.



Expected outcome: Majority of cases result in discount removed or adjusted as a result of compliance activity.

Method of analysis: Comparison of discounts retained against the number of discounts removed/adjusted.

Analysis: Total number of cases completed was 110 of that 88 matters were productive. Some of these were identified during the 'preassessment' cycle.



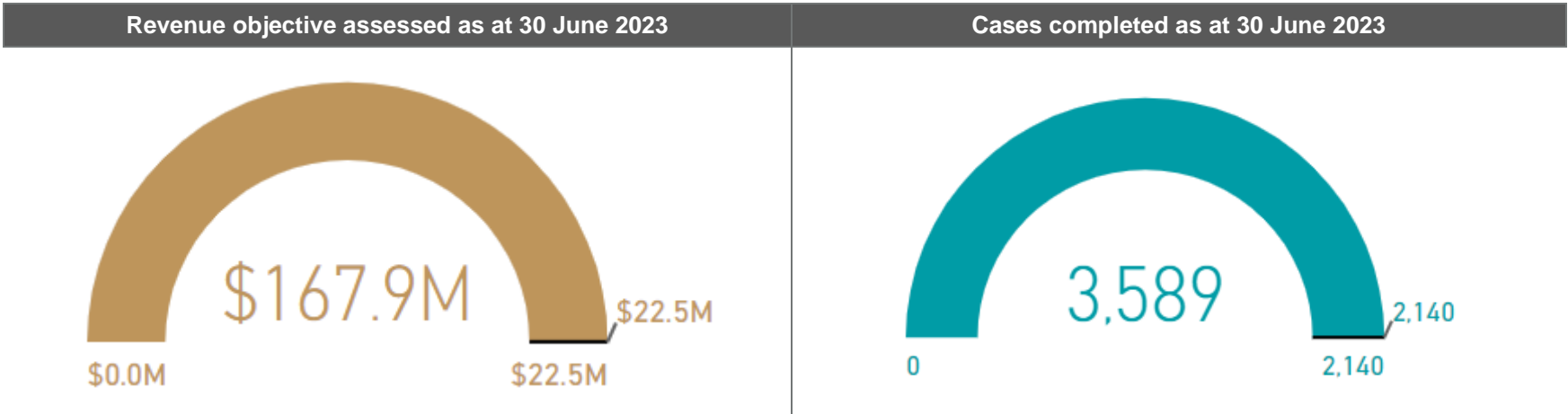
Expected outcome: Increase in number of trusts aggregated as a result of compliance activity.

Method of analysis: An annual comparison of number of cases against number of trusts aggregated.

Analysis: A total of 22 cases were productive resulting in an aggregation of trusts. This resulted in \$6.9M in revenue.

Duties

Compliance program outputs



Highlights	Challenges	Looking into next quarter (FY24)
LANDHOLDER		
<ul style="list-style-type: none">Working with the BI team to amend issues found in Model 2 of the Landholder Duty Model FY2022 (freehold interest in land).Working through October 2021 (freehold interest) data model set.	<ul style="list-style-type: none">The false positives found in the current data model set. <div>Sch. 3 s.10(1)(f)</div>	<ul style="list-style-type: none">Progressing and finalising a long-standing landholder duty matter.Continuing to analyse landholder duty compliance with the use of the data models and the sch. 3 s.2(1) build to identify compliance case opportunities.Continuing to develop the skills of a new team member in compliance case work.

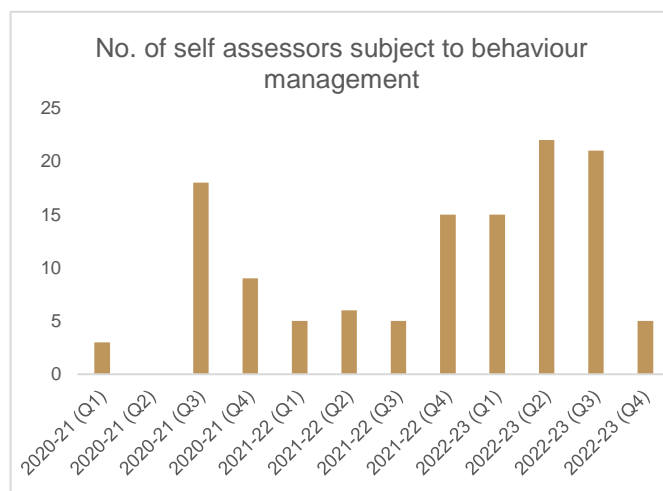


TRANSFER DUTY

<ul style="list-style-type: none"> COD – Agent Services: <ul style="list-style-type: none"> First Penalty Amount Notice issued (and paid) for non-compliance with self assessor obligations, under SA4—Guidelines for imposing penalty amounts on self assessors - Queensland Revenue Office (qro.qld.gov.au). This is the major milestone for finalising implementation of the self-assessor framework. A&I DG <ul style="list-style-type: none"> All campaign objectives met. Combined Land Tax/Transfer duty homes model supporting a more client centric approach to home tax relief compliance completed. Recommendations for an ACS build presented to the product owner. Successful Aggregation build, data for 42 cases raised \$1.6M in revenue. Recruitment of the 4 FTE for the DG Team in Maroochydore to start in Q1 2023-24. Several staff members from within the team were successful in either recruitment processes or EOI opportunities. 	<ul style="list-style-type: none"> D&G Team continues to be highly productive – with all campaign objectives achieved in the third quarter despite staff movements, cases reallocated, and training required for team relieving in higher duties. Continuing to develop the skills of new team members and enhance training materials. Focus has increased on staff wellbeing with a noticeable increase in clients becoming more aggressive due to cost-of-living pressure. Contact with clients is mainly on aged matters in ACS Home Concession. All team members attended Lifeworks training on Managing Challenging Clients to manage their approach to these cases. The delays in the ACS upgrade to the full solutions means that we are vetting some data in ACS and some in spreadsheets or a combination where vetting takes longer. Sch.3 s.10(1)(f) 	<ul style="list-style-type: none"> The 2017/2018 Onsales, Rentals and Prior Claims in the home concession campaigns were completed. Work on vetting data for the 2019/2020 Prior Claims will commence in Q1. These will have been sent an SMS so penalties may increase as result of no response to a prompt. Sch.3 s.10(1)(f) Enhancements to ACS Solution, additional tiles for third party data to be delivered rather than in spreadsheets for HC and P10's.
---	--	---

Effectiveness measures reporting – Transfer duty

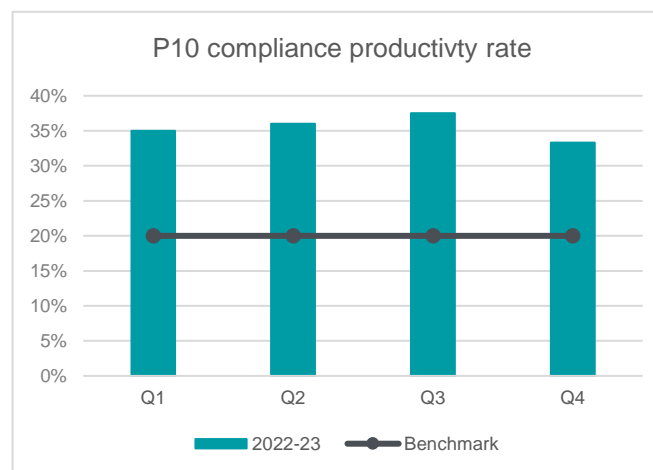
Obligation	Desired outcome	Success goal	Indicator
Registration	Correctly registering in the system	No more than 5% of Transfer Duty self-assessors unsuitable to remain registered per half year	<ul style="list-style-type: none"> A change in the number of self-assessors not fulfilling their obligations
Lodgement	Lodging tax information on time	Sustained improvement in the lodgement of timely notifications either in terms of volume or percentage	<ul style="list-style-type: none"> A change in productive P10 matches. The amount of assessed interest per assessment for home concession matters
Reporting	Reporting complete and accurate information	Sustained improvement in the reporting of complete and accurate information represented by fewer cases resulting in compliance revenue	<ul style="list-style-type: none"> A change in instances of compliance revenue reported



Expected outcome: A reduction in the number of self-assessors subject to behaviour management.

Method of analysis: A comparison of behaviour management cases quarter by quarter.

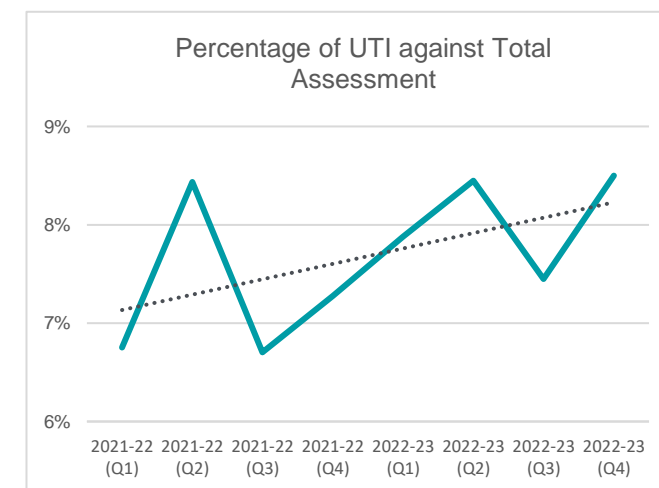
Analysis: No analysis provided.



Expected outcome: An increase in the number of voluntary disclosures.

Method of analysis: A comparison of how many potential matches are lodgement or reporting issues month to month.

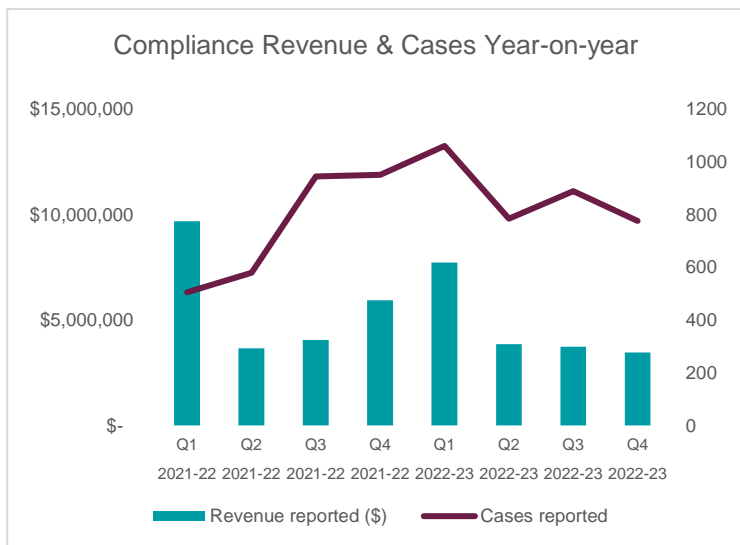
Analysis: Q4 in FY22 had productivity of 22%. The increase in productivity is as a result of better **50.3%** matching and improved vetting before matches are taken to case.



Expected outcome: A reduction in the percentage of total liability made up by unpaid tax interest on an assessment.

Method of analysis: Comparison of assessed UTI percentage quarter to quarter.

Analysis: This needs to be expressed as a percentage of the total reassessment revenue to be meaningful. The average in FY22 was 7.29%. The higher rate for FY23 (8.07% average) is a combination of a higher UTI rate and the inclusion of ACS matches from FY2018. Previous **50.3%** matches dealt with breaches that were closer to the time of assessment resulting in fewer non-compliance days per case. We will review the calculation going forward so that we can separate ACS HC, text message cases and other duties to better comment on effectiveness.

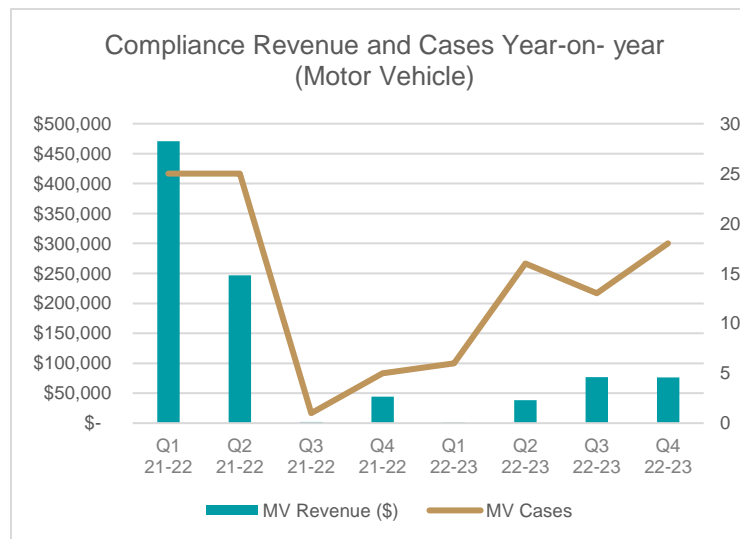


Expected outcome: A reduction in the number of cases against which compliance revenue is recorded.

Method of analysis: A comparison of cases year on year.

Analysis: While the total compliance revenue assessed has decreased when compared to the previous financial year, the total number of cases has increased from 2,978 in FY22 to 3,507 in FY23.

Note: FHO, Landholder, Motor vehicle and Verifications and complex cases are not included in these results.



Expected outcome: A reduction in the number of cases against which compliance revenue is recorded.

Method of analysis: A comparison of cases year on year.

Analysis: While case numbers were approximately the same as the previous year (56 in FY22 and 53 in FY23), the revenue reported dropped from \$764K in FY22 to \$192K in FY23.

Note: Results do not include complex cases.

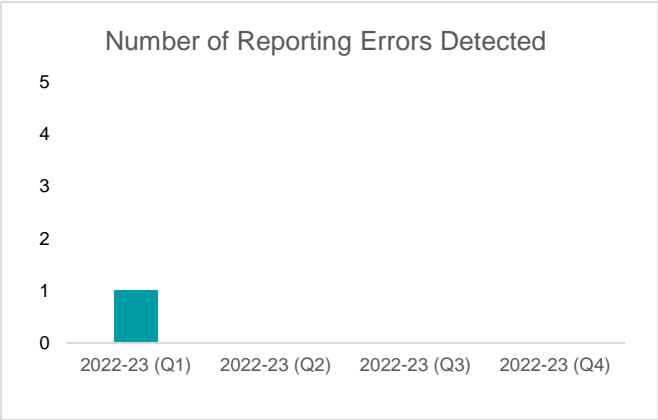
Effectiveness measures reporting – Landholder duty

No effectiveness measures to report for landholder as these are reported on an annual basis.



Effectiveness measures reporting – AFAD

Obligation	Desired outcome	Success goal	Indicator
Reporting	Lower number of reporting errors detected	To treat detected instances in a timely and appropriate manner	<ul style="list-style-type: none">Reduction in reporting errors detected over the quarter.



Expected outcome: A reduction in numbers of reported errors.

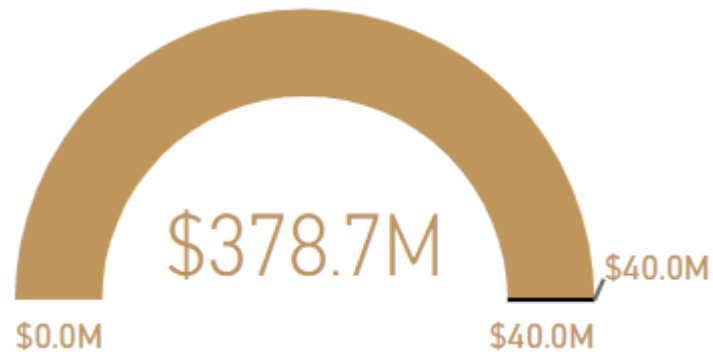
Method of analysis: Quarterly comparison of results.

Analysis: One reporting error was detected in Q1. While there were two likely instances detected in Q2, these were not treated and therefore not reported. The program ceased at the end of Q2 and therefore no further reporting errors were reported for the remainder of the year.

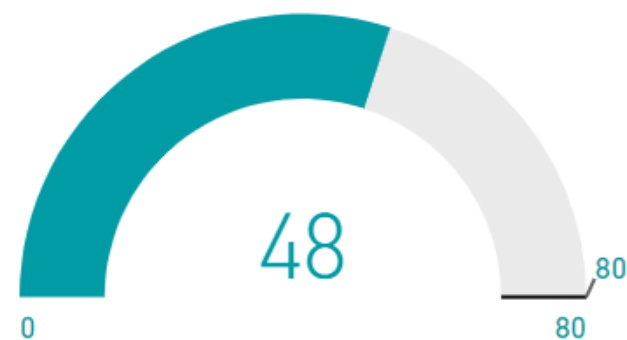
Royalty

Compliance program outputs

Revenue assessed and objective as at 30 June 2023



Cases completed and objective as at 30 June 2023



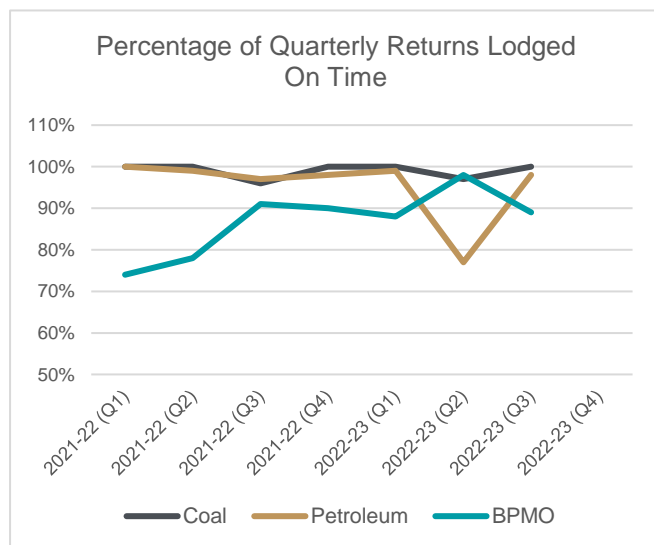
Highlights	Challenges	Looking into next quarter (FY24)
<p><i>Audits</i></p> <ul style="list-style-type: none"> \$200,000 was reported for Q4, bringing total revenue reported YTD to \$378.7M. The overall revenue objective of \$40M has been exceeded by \$338.74M. This is the second highest annual revenue result for royalty compliance and is approx. \$660,000 short of the record set in 2016. During the year we noticeably shortened average case completion time frames including by increasing the numbers of targeted-risk campaign cases and through the team's efforts in revising templates and keeping clients accountable to providing information on time. Completed 3 of 4 Sch.3 s.12(1) matters and made significant progress on finalising compliance over all WHV periods. <p><i>Information sharing</i></p>	<p><i>Audits</i></p> <ul style="list-style-type: none"> As previously reported, challenges that continue to impact staff ability to progress and finalise cases and lead to difficulty in accurately forecasting the time an audit will require include: <ul style="list-style-type: none"> Sch.3 s.3(1)(e) Insufficient analytics and data for risk assessment (for case selection and scoping). Refinement of existing SAC models is required and is on the FY24 data plan. Several SAC 	<p><i>Audits</i></p> <ul style="list-style-type: none"> We expect to finalise all but Sch.3 s.12(1) during Q1 FY24. A&I will continue to work with Collections and CIE to recover debts for a top-of-the-pyramid client. The FY24 data plan includes work on SAC reports for return analytics, and Sch.3 s.10(1)(f). Analytics is expected to continue work to provide Sch.3 s.10(1)(f) data in a SAC report. Cross divisional collaboration will continue to clarify the operation of the legislation and progress legislative amendment to address issues that arise.



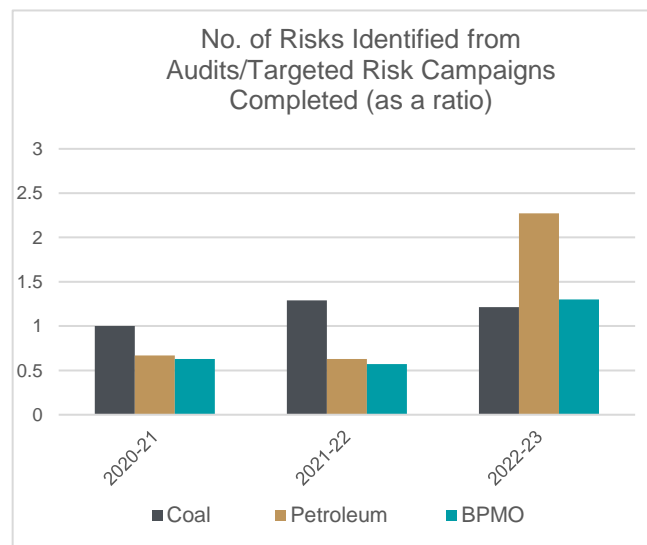
<ul style="list-style-type: none"> We continued our monthly royalty technical issues sessions, with staff from A&I, P&A, CAD, TAD, RDR, and P&L attending. Met with NT Revenue Office to share learnings from administering ad valorem royalty, ahead of NT changing its model from profit-based to ad valorem. <p><i>Staff</i></p> <ul style="list-style-type: none"> Commenced a selection process to fill two SIO Complex AO6 permanent vacancies. 	<p>models have not yet been planned/developed and may take substantial time. Progression of other identified data sources has been slow.</p> <ul style="list-style-type: none"> Capacity issues including complex audit issues and resources redirected to complex litigation and objections. The number of objections is increasing. The time needed to generate assessments in RMS. Multiple days are needed to generate reassessments due in part to the number of assessments that each need to be entered individually (e.g. a recent case required ~80 reassessments), system issues related to reassessment of periods more than 5 years old, the allocation and reallocation of credits, the need to calculate interest using an Excel spreadsheet rather than in the system, and the effect of late payment interest. 	
--	--	--

Effectiveness measures reporting

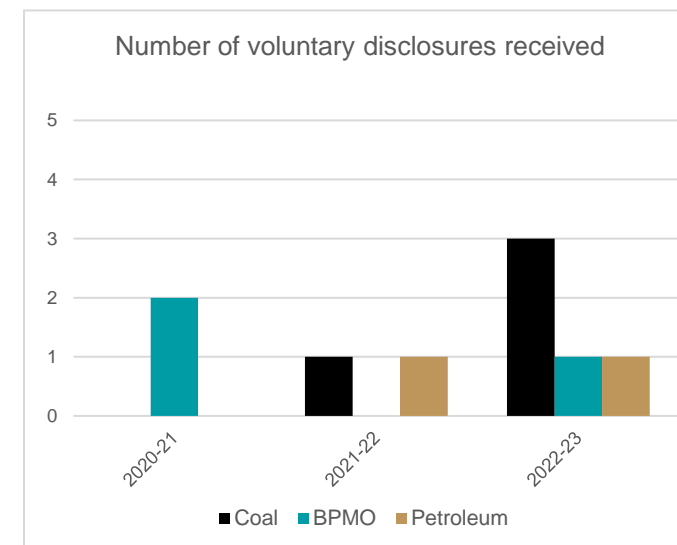
Obligation	Desired outcome	Success goal	Indicator
Lodgement	Lodging tax information on time	Sustained improvement in the on-time lodgement of returns	<ul style="list-style-type: none"> Percentage of Coal, BPMP and Petroleum quarterly returns lodged on time. Percentage of Coal, BPMP and Petroleum annual returns lodged on time (data for annual returns will be available for Q1 or Q2 report of the following year).
Reporting	Reporting complete and accurate information	Sustained improvement in the complete and accurate reporting of information	<ul style="list-style-type: none"> Change in the number of risks identified in audits & targeted risk campaigns. Change in the number of unprompted voluntary disclosures received.



Expected outcome: Increase in percentage of returns lodged on time.
Method of analysis: Quarterly comparison of results.
Analysis: Q4 not available until August as the return is due on or by the last working day in July.



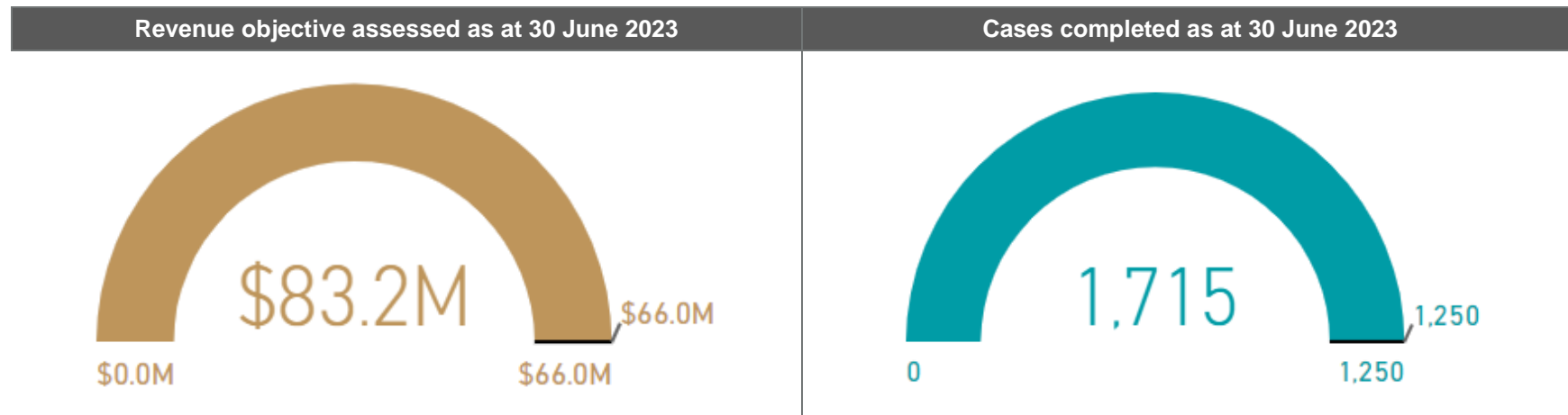
Expected outcome: Reduction in number of risks identified proportionate to number of audit & campaign activities.
Method of analysis: Annual comparison of results.
Analysis: Coal - completed cases only. Increased number of targeted risk campaigns (often single risk). Petroleum - counts completed cases only. Increased number of targeted risk campaigns (often single risk). [REDACTED] completed with multiple risks. BPMO - counts completed cases only. Increased number of targeted risk campaigns (often single risk). Higher number of productive cases & completed 3 large/medium audits with multiple risks and 2 post audit disclosures with the same risks.



Expected outcome: Increase in number of unprompted voluntary disclosures received.
Method of analysis: Annual comparison of results.
Analysis: No analysis provided.
Note: Counts all received during FY including those not yet finalised.

Payroll tax

Compliance program outputs

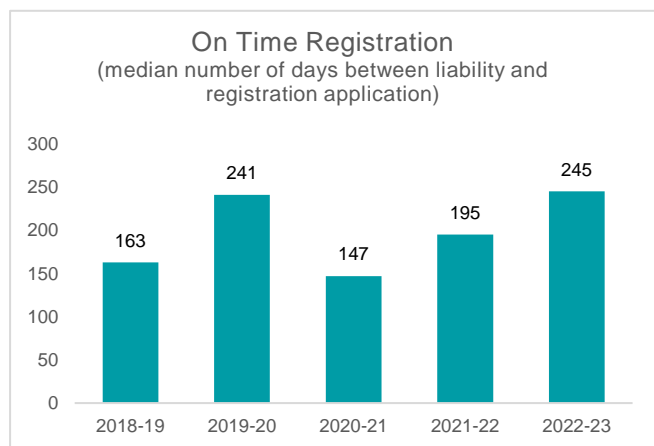


Highlights	Challenges	Looking into next quarter (FY24)
<ul style="list-style-type: none"> A&I PDG successfully de-populated the last group members in the floating group. ACS ultimate holding company model testing complete, and several productive cases completed. New team members in Maroochydore continue to develop their capabilities in the registration space. A&I PDG provided assistance to P&A in reducing operational backlogs. PRT Grouping and Contractor seminars conducted in: <ul style="list-style-type: none"> Logan City Cairns Townsville Brisbane South Three team members were successful in AO8 processes with two members leaving the division. 	<ul style="list-style-type: none"> Implementation of <i>Public Ruling PTAQ000.6.1 Relevant contracts—medical centres</i> and the associated expression of interest process for the amnesty has impacted the Contractor campaign. Difficulties experienced in having RMS letter updated with QRO weblinks as any adjustments to templates require approval from communications team who in turn needed to check for compliance with treasury style guides etc. Tech Division also needed the business area to insert coding into the letters. A&I PDG are in the process of transitioning from reporting and case management in SharePoint to exclusively through RMS and SAC. Unable to complete the transition due to the RMS freeze. The registration/wage discrepancy campaign lead left the division resulting in a new team member needing to be onboarded. 	<ul style="list-style-type: none"> Addition of 15 new team members in Maroochydore. A&I PDG assisting with annual return phones and processing work during July. Commencement of grouping, contractor and wage discrepancy campaigns. Continuation of registration campaign. Commencement of 2023-24 seminar program in Brisbane CBD. GP Amnesty enquiries in the lead up to the due date for lodging an expression of interest.

Effectiveness measures reporting

Effectiveness measures for payroll are reported on an annual basis.

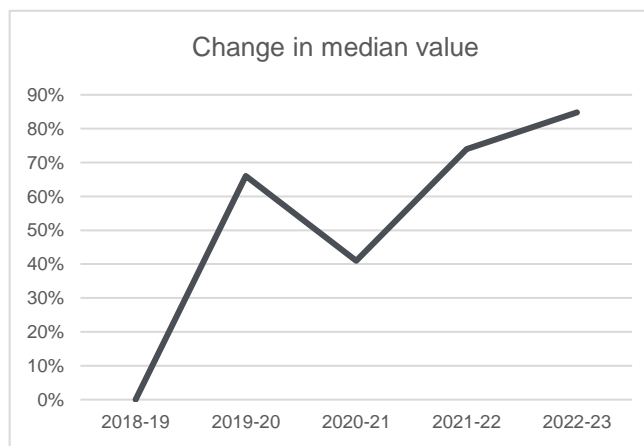
Obligation	Desired outcome	Success goal	Indicator
Registration	Registering payroll liability on time	Sustained improvement in the on-time registration of payroll liability	<ul style="list-style-type: none"> Decrease in the median number of days between liability date and date of application for registration.
Reporting	Reporting complete and accurate information	Sustained improvement in the complete and accurate reporting of information	<ul style="list-style-type: none"> Decrease in the difference between the self-assessed value and reassessed value.



Expected outcome: Decrease in the median number of days between liability date and date of application for registration.

Method of analysis: Comparison of the median difference between self-assessed value and reassessed value, year on year.

Analysis: ATO restructure delayed progression of registration campaign, usually progressed from October to February.



Expected outcome: Decrease in the difference between the self-assessed value and reassessed value.

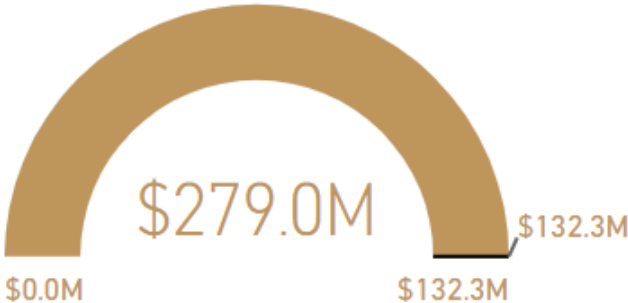
Method of analysis: Comparison of the median difference between self-assessed value and reassessed value, year on year.

Analysis: No analysis provided.

Collections

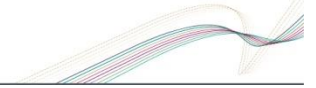
Compliance program outputs

Revenue objective assessed as at 30 June 2023



N.B Case objectives are not reported for Collections.

Highlights	Challenges	Looking into next quarter (FY24)
<ul style="list-style-type: none">Revenue objective for sub-program is achieved for 2022-23 campaign exceeding expected revenue objective of \$18M; total collected as of 30 June 2023 is \$48M.No Client Contact email notifications (via Vision 6) continues in Q4, with an increase in early engagement with clients, improving data quality for land tax debtors.	<ul style="list-style-type: none">Resourcing.Sch.3 s.10(1)(f)Incorrect address information continues to impact Collections.	<ul style="list-style-type: none">Conder redrafting letters for s62 requisitions based on suggested amendments from TADPreparation for segmented clients to be identified for 2023-24 sub-program.



Effectiveness measures reporting

A change request has been approved by the RBRM group to review the current indicator.



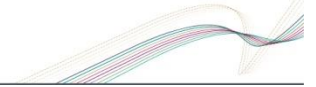
APPENDIX A - Service Focussed Activities Q4 Progress Update

All products

Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
All	Promote QRO compliance program <ul style="list-style-type: none"> Media release Web content Stakeholder engagement LinkedIn posts 	1 x media release 3 x LinkedIn posts Stakeholder emails and phone calls	0	No promotional activity occurred this quarter or this FY to date. Some information was issued to several stakeholders; however, this didn't yield any results. The learning for this year is that we need to get in earlier, though noting some things are outside of our control with government announcements and how they are received by industry. PRT sub-program and risks targeted in 2022-23 promoted via our regional seminar program (see entry under 'Payroll').

Payroll tax

Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
Lodgement	Lodgement reminders	11 per year and 1 for annual returns	1	Annual return reminders are now auto-sent by Tech Division via 360CV. The PandA team however, review the content and provide recommendations as to timing. A total of 109,340 alerts for the 2023AR project have issued in May/June 2023.
All	Webinars	20	4	
All	Seminars	12	4	PRT Grouping and Contractor Seminars conducted in: Townsville Brisbane South Cairns Logan City
All	Social media communications	12	0	
All	QRO Online banners (QRO Online dashboard of payroll tax clients)	5	1	QRO Online banner created for annual return lodgements.
All	Annual return promotional activities info wells or alert boxes	3 to 5	3	Infowells created for the website pages (multiple) in lead up to annual return lodgement. Phone IVR updated for annual return lodgement.
All	Information videos	8	1	Introduction to payroll tax video under development by SEW Comms team. Expected to be complete Q1 2023-24
All	Communications activities relating to the implementation of payroll tax budget changes, including Industry engagement.	3	1	MHL and changed thresholds from 1 Jan 2023 featured as part of the payroll tax annual return webinar information
Registration Lodgement Reporting	Website content (external)	As required.	0	No changes required.
Registration Lodgement Reporting	Website content (internal)	As required.	10	Annual return web content updated to include MHL information, FBT rates, allowances for the new year. Grouping, status changes, Annual return and Betting Tax content reviewed and minor updates.
All	Social media	12	0	



Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
All	Form reviews	As required	5	Betting Tax forms x 2 (Monthly & final). Payroll tax forms x 2 (registration & final). MHL form x 1 (MHL final)
All	Industry engagement	As required	1	Email sent to PT stakeholders in mid-June at the beginning of the annual return lodgement cycle. This included social media tiles and other comms assets for them to share with their members.



Land Tax

Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
All	Website content	Annual – 1 per year	1	Email sent to PT stakeholders in mid-June at the beginning of the annual return lodgement cycle. This included social media tiles and other comms assets for them to share with their members.
Lodgement and Reporting	Social media communications	2 media releases 3 - 4 LinkedIn posts per year	2	2 x LT LinkedIn posts related to changes to LT home exemption process from 1 July.
All	Forms and System Enhancements	Annual	0	
Reporting and Payment	SMS and email reminders sent to Natural Resident (NR) First Time Taxpayers	Annual	0	
Reporting and Payment	Re-engagement with clients that have reached the threshold this year that have not received a liability notice for the last couple of years.	Twice per year	0	
Reporting and Payment	Remind primary producers they need to check their exemptions to make sure details are up to date and they remain entitled to the exemption they are receiving.	Once per month	0	
Lodgement and Reporting	Development of public rulings	As required	1	Working with TAD and A&I on a Deceased Estates Public Ruling.



Duties

Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
Lodgement	Website content updates following objection outcomes or court decisions, change of practice etc.	As required	0	
Lodgement	E-alert to self-assessors to clarify common issues when required.	As required	1	One eAlert per quarter sent during the FY. This is to increase to one/month during FY23-24.
Reporting	Campaign to address issue of underreporting of vehicle duty and consequences for non-compliance. (Q1 – CY2023)	TBA	0	
Lodgement	Light touch outbound awareness text and email program	Weekly	See comments	55,664 texts and emails sent between 01/04/2023 and 30/06/2023, resulting in 535 cases and \$2,357,065 of reassessments in the same period.
Lodgement	Targeted correction, education, and training for self-assessors	As required	0	
Lodgement	Notice obligations confirmed in correspondence with document lodgers	As required	1	17,315 May
Lodgement	Publication of online AFAD guide	As required	1	24,424 June
All	Client education in communications and meetings with regular advisors and industry consultation	Ad hoc	1	55,664 texts and emails sent between 01/04/2023 and 30/06/2023, resulting in 535 cases and \$2,357,065 of reassessments in the same period.
All	Implementation of self assessor framework. and annual review	As required and annual	1	Media release, statements, social media and stakeholder comms prepared for publication in Q1 2023-24



Grants

Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
Lodgement and Reporting	RHBBG Claim Reminders	100% of applications each time a claim (stage 2) is ready to be completed.		Media release, statements, social media and stakeholder comms prepared for publication in Q1 2023-24
Lodgement and Reporting	HBG: Reminder email - 18-month construction commencement	Once per month		Obsolete
Lodgement and Reporting	HBG: Courtesy email - completed application	Fortnightly	-	No information provided
Lodgement and Reporting	HBG - Notification email - builder liquidation	As required	-	No information provided
Lodgement and Reporting	FHOG - Approved agent feedback/education:	As required	-	No information provided



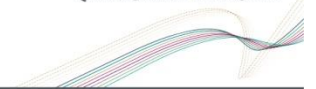
Royalties

Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
All	Royalty industry engagement	As required	0	
All	Public rulings and compliance outcomes	As required	0	
Lodgement	Lodgement reminder notices annual clients	Annual	1	Monthly instalment, quarterly return SMS and email reminder notices issued and final annual return notices issued on an ad hoc basis for operations that have ended.
Lodgement	Non-lodgement annual clients - first and final reminders	Annual	1	Non-lodgement reminder notices issued on an ad hoc basis to annual clients with operations that have ended and quarterly clients that failed to lodge the March 2023 return.
Lodgement and Reporting	HBG: Reminder email - 18-month construction commencement	Once per month		



Collections

Obligation	Service Focus Activity	Proposed	Q4 Activity	Comments
Payment	Dunning Letters	3,800 items per month	11,061	Dunning letters for Q4. Increased volumes associated with follow-up processes / reminder letters (mainly Land Tax)
Payment	Telephone campaigns with debtors	700 outbound calls per month	1,271	Total volume of outbound calls for both Engagement and Enforcement for Q4
Payment	Email campaigns with debtors	300 emails per month	2,513	Total volume of outbound / inbound emails for Q4.
Payment	SPER notices sent to customers	300,000 pieces of correspondence issued per month	888,000	Slightly reduced volumes of outbound SPER correspondence due to a ramp down in activities prior to a system upgrade to SPER Core in April
Payment	SMS campaigns sent by DMC	35,000 SMS issued per month	163,256	
Payment	Media campaigns before SPER field enforcement	Increase in unpaid debts are paid in full or customer enters suitable payment arrangement	3	SEQ repeat traffic offenders Wide Bay Central Qld
Payment	Outbound Call campaigns by DMC	70,000 outbound calls per month	65,869	

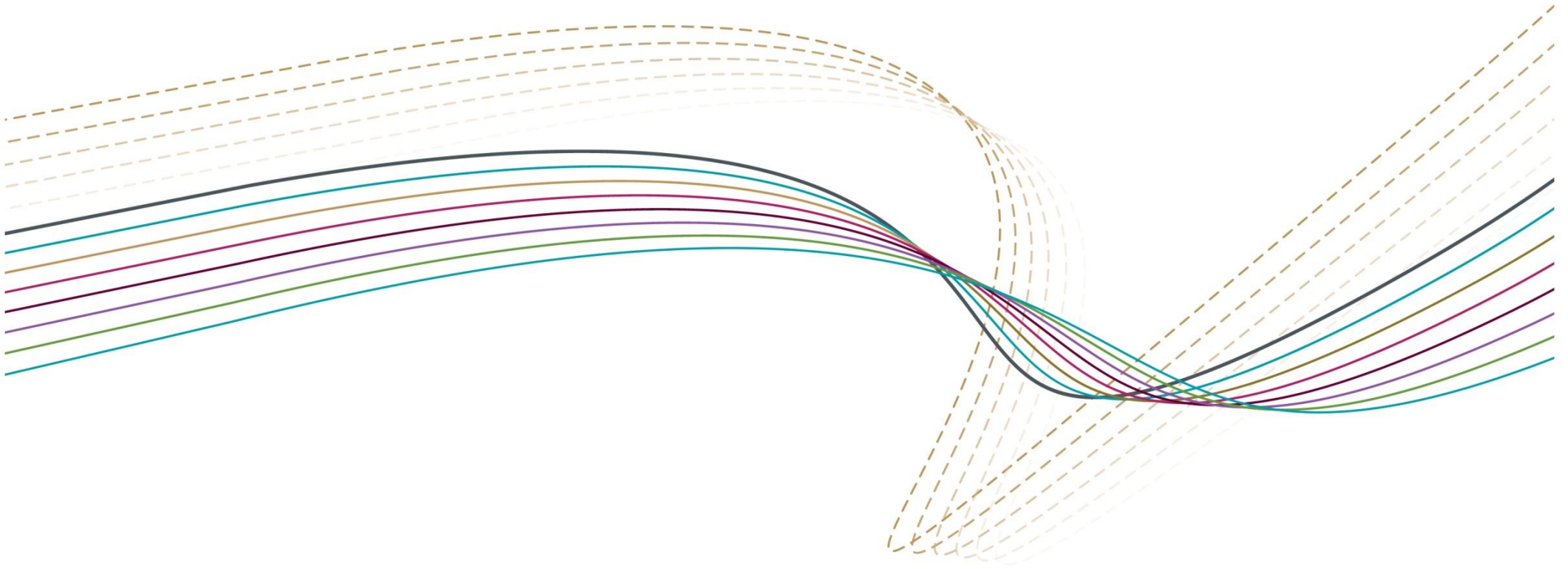


QRO 2022-23 Service Focused Compliance Outputs

Revenue Product	Obligation	Service Focus Activity	Proposed	Actual
All	All	Promote QRO compliance program -Media release -Web content -Stakeholder engagement -LinkedIn posts	1 x media release 3 x LinkedIn posts Stakeholder emails and phone calls	0
Collections	Payment - Land tax - Payroll tax - Duties - Royalty	Dunning Letters	3,800 items per month	3,735 items per month
Collections	Payment - Land tax - Payroll tax	Telephone with debtors	700 outbound calls per month	676 outbound calls per month
Collections	Payment - Land tax - Payroll tax	Email with debtors	300 emails per month	924 emails per month
Collections	Payment - Penalty debt	Media campaigns before SPER field enforcement	As required	5
Collections	Payment - Penalty debt	SMS campaigns sent by DMC	35,000 SMS issued per year (i.e. month 2,900 per month)	18314 SMS issued
Collections	Payment - Penalty debt	Outbound Call campaigns by DMC	70,000 outbound calls per month	9160 outbound calls
Collections	Payment - Penalty debt	SPER notices sent to customers	300,000 pieces of correspondence issued per month	206022
Duties	Lodgement	Light touch outbound awareness text and email program	Weekly	Occurred however frequency unknown
Duties	Lodgement	Notice obligations confirmed in correspondence with document lodgers	As required	Occurred
Duties	Lodgement	Publication of online AFAD guide	As required	Occurred
Duties	All	Client education in communications and meetings with regular advisors and industry consultation	Ad hoc	Occurred

Duties	Reporting	Client education campaign and industry consultation underway on acceptable valuation standards.	Ad hoc	1
Duties	Lodgement and Reporting	Targeted correction, education and training for self assessors	As required	19
Duties	Lodgement	E-alert to self-assessors to clarify common issues when required.	As required	4
Duties	Lodgement	Website content updates following objection outcomes or court decisions, change of practice etc.	As required	0
Duties	Reporting	Campaign to address issue of underreporting of vehicle duty and consequences for non-compliance. (Q1 – CY2023)	TBA	Obsolete
Duties	All risks	Implementation of self assessor framework.	As required.	Ongoing
		Annual review of framework	Annual	
Grants	Lodgement and Reporting	RHBBG Claim Reminders 100% of applications each time a claim (stage 2) is ready to be completed.	As required	Ongoing
Grants	Lodgement and Reporting	HBG: Reminder email - 18 month construction commencement	Once per month	Obsolete
Grants	Lodgement and Reporting	HBG: Courtesy email - completed application	Fortnightly	Occurred however frequency unknown
Grants	Lodgement and Reporting	HBG:Notification email - builder liquidation	As required	0
Grants	Lodgement and Reporting	FHOG:Approved agent feedback/education:	As required	Occurred
Land tax	All	Forms and System Enhancements	Annual	1
Land tax	Reporting and Payment	SMS and email reminders sent to Natural Resident (NR) First Time Taxpayers	Annual	1
Land tax	Reporting and Payment	Re-engagement with clients that have reached the threshold this year that have not received a liability notice for the last couple of years.	Twice per year	0
Land tax	Reporting and Payment	Remind primary producers they need to check their exemptions to make sure details are up to date and they remain entitled to the exemption they are receiving.	Jan - March	0
Land tax	All	Website content	Annual	1

Land tax	Lodgement and Reporting	Social media communications	3 - 4 LinkedIn posts per year	4
Land tax	Lodgement and Reporting	Development of public rulings	As required	Ongoing
Payroll tax	All	Seminars	12	15
Payroll tax	Registration Lodgement Reporting	Website content QRO (internal)	As required	1
Payroll tax	Registration Lodgement Reporting	Website content (external)	As needed (legislative change updates)	Not required
Payroll tax	Lodgement	Lodgement reminders	11 per year (periodic returns) 1 per year (annual return)	4 periodic 1 annual
Payroll tax	All	Social media	12	3
Payroll tax	All	QRO Online banners (QRO Online dashboard of payroll tax clients)	5	3
Payroll tax	All	Annual return promotional activities info wells or alert boxes	3 to 4	4
Payroll tax	All	Webinars	20/year	8
Payroll tax	All	Web content reviews	Ongoing, as required	16
Payroll tax	All	Form reviews	As required	6
Payroll tax	All	Information videos	8	1
Payroll tax	All	Industry engagement	As required	Ongoing
Payroll tax	All	Communications activities relating to the implementation of payroll tax budget changes, including Industry engagement	(Oct-Nov 2022)	4
Royalty	All	Royalty industry engagement	As required	0
Royalty	All	Public rulings and compliance outcomes	As required	0
Royalty	All	Website content	1 per year	1
Royalty	Lodgement	Lodgement reminder notices annual clients	1 per year	1
Royalty	Lodgement	Non-lodgement annual clients - first and final reminders	1 per year	1

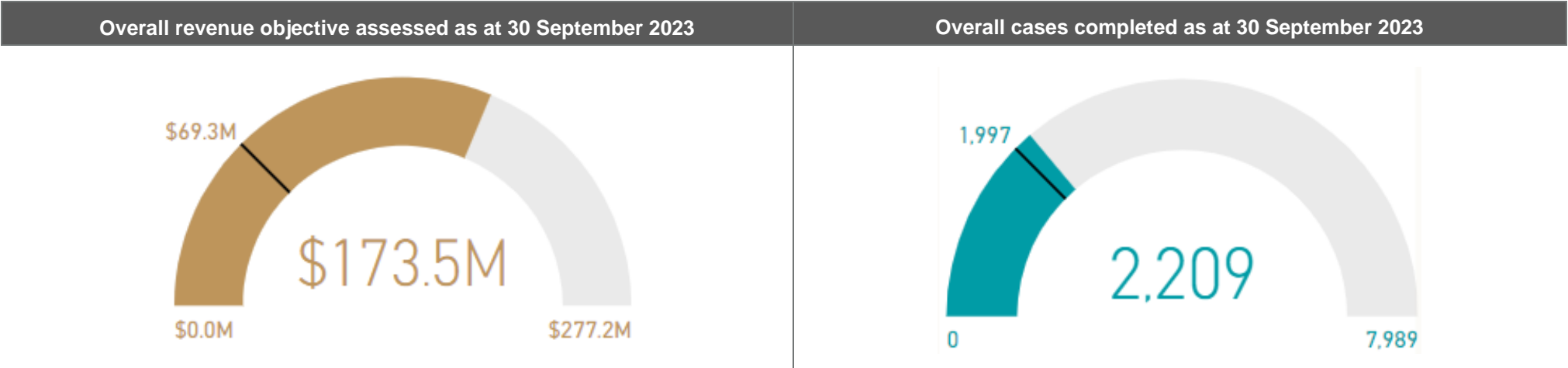


RBRM Quarterly Report

Compliance sub-program outcomes and effectiveness
measures reporting

Q1 - 1 July to 30 September 2023 - 2024

QRO 2023-24 Compliance program outputs

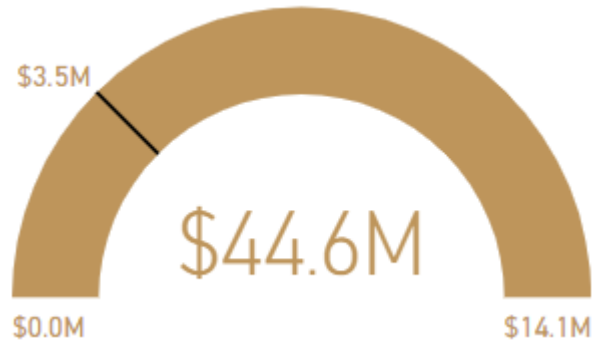


Summary
<p>Compliance program outputs:</p> <p>During the first quarter of 2023-24, the total revenue assessed and/or collected was \$173.5m (63% of the annual objective \$277.2M). During this reporting period, Collections and Land tax were the main contributors with \$86.9M and \$44.6M, respectively. August was the most productive month, bringing in \$77.6M.</p> <p>Some of the drivers for the increases in revenue are due to the following:</p> <ul style="list-style-type: none">• The foreign companies and trusts campaign overachieved the revenue objective of \$3M with over \$36M assessed at the end of Q1. The success of this campaign highlights the need to consider better upfront controls to manage this risk and continuation of back-end compliance.• New field enforcement officers being fully embedded into the team has resulted in an increase in campaigns with a record number of vehicle seizures.• Sch.3 s.10(1)(f) [REDACTED] <p>Royalty has exceeded the annual revenue objective of \$20M by \$4.35M, the driver for this is BPMO cases from referrals and audits, bringing in \$19.31M and \$2.68M respectively.</p> <p>Sch. 3 s.2(1)(b) [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>

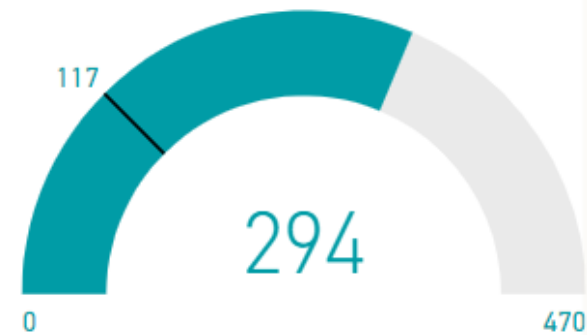
Land tax

Compliance program outputs

Revenue objective assessed as at 30 September 2023



Cases completed as at 30 September 2023



Highlights	Challenges	Looking into next quarter (FY24)
<ul style="list-style-type: none"> The foreign companies and trusts campaign overachieved the revenue objective of \$3M with over \$36.6M assessed at the end of Q1. The campaign also exceeded its' case objective. The success of this campaign highlights the need to consider better upfront controls to manage this risk and continuation of back-end compliance to act as gatekeeper. Trust aggregation met the revenue objective of \$1M the result of one outlier carry-over case. We will need to ensure broader coverage of this risk by progressing more cases within this campaign. Duplicates met case and revenue objectives. Over \$400K has been assessed at the end of Q1 against a revenue objective of \$100K and 186 cases finalised. The team continue to assist PandA backlogs (20% of the time) with a focus on LT12s and duplicates/MOSNs. Four people (2 x AO4 and 2 x AO5) were onboarded in Q1 because of recent recruitment processes. Contribute to the land tax legislative changes project including developing supporting documents and web content. 	<ul style="list-style-type: none"> Onboarding/training new starters was a big focus in Q1 so that delayed the commencement of campaigns as resources were allocated to assist with training and two of the new incumbents (AO5) will be campaign leads once fully trained. 	<ul style="list-style-type: none"> Commencing ACS Home Exemptions Trusts campaign and utilising ACS Home Exemption Trustees for the first time. Commencing Absentees campaign.



Effectiveness measures reporting

Obligation	Desired outcome	Success goal	Indicator
Lodgement	Over the longer terms, we should see a decrease in the number of individuals identified through audit activities who have not advised of a change in circumstances affecting their home exemption status.	Sustained improvement in the lodgement of notifications	Change in the percentage of individuals identified through audit activities who have not advised of a change in circumstances affecting their home exemption status.
Lodgement	Over the longer term, we should see a decrease in the number of primary producers identified through audit activities who have not advised of a change in circumstances affecting their exemption status.	Sustained improvement in the lodgement of notifications	Change in the percentage of primary producers identified through audit activities who have not advised of a change in circumstances affecting their exemption status.
Reporting	Over the longer term, we should see a decrease in the number of individuals identified through audit activities who were not entitled to home exemption when they first applied.	Reduced number of incorrectly allowed exemptions.	Change in the percentage of individuals identified through audit activities who were not entitled to home exemption when they first applied.
Reporting	Over the longer term, we should see a decrease in the number of primary producers identified through audit activities who were not entitled to primary production exemption when they first applied.	Reduced number of primary producers identified through audit activities who were not entitled to primary production exemption when they first applied.	Change in the percentage of primary producers identified through audit activities who were not entitled to primary production exemption when they first applied.
Reporting	Over the longer term we should see a decrease in the number of landowners identified as absentees through audit activities.	Reduced number of landowners identified as absentees compared to 2022-23.	Change in the percentage of landowners identified as absentees.
Payment	A decrease in the number of land tax debtors.	Reduction in the number of land tax debtors.	Change in the number of land tax debtors.
Payment	Manual garnishee – a decrease in the number of clients requiring manual garnishment.	Reduction in the number of clients requiring manual garnishment.	Change in the number of clients requiring manual garnishment
Payment	Reduction in the number of clients requiring mortgagee requisition.	Reduction in the number of clients requiring mortgagee requisition.	Mortgagee requisition – change in the number of clients requiring mortgagee requisition.

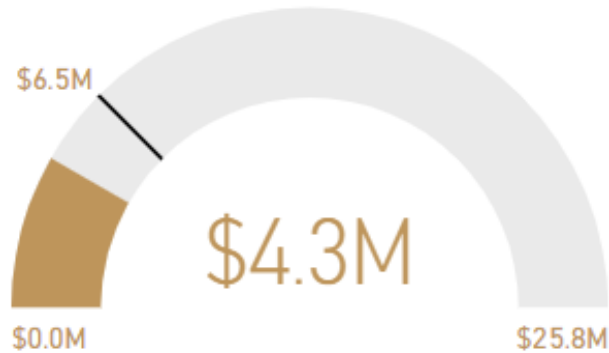
Effectiveness measures reporting – Land tax

No effectiveness measures to report for land tax as these are reported on an annual basis.

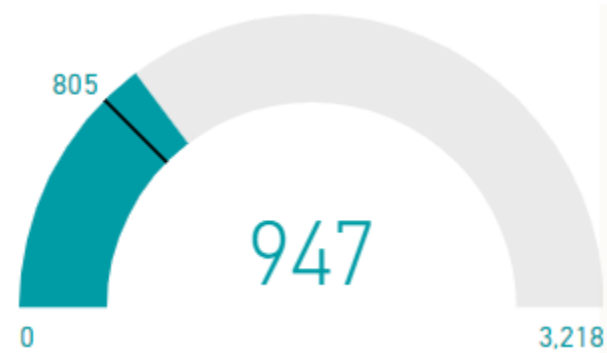
Duties

Compliance program outputs

Revenue objective assessed as at 30 September 2023



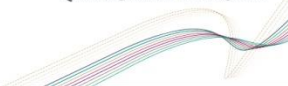
Cases completed as at 30 September 2023



Highlights	Challenges	Looking into next quarter (FY24)
LANDHOLDER		
<ul style="list-style-type: none"> Working through October 2021 (freehold interest) Data Model Set. Since the amendments were made to Model 2 of the Landholder Duty Model FY2022 (freehold interest in land), a considerable amount of time has been saved in vetting this Model. 	<ul style="list-style-type: none"> The false positives found in the current data model set. <p>Sch.3 s.10(1)(f)</p>	<ul style="list-style-type: none"> Continuing to analyse landholder duty compliance with the use of the data models and the Sch.3 s.21 build to identify compliance case opportunities. Continuing to develop the skills of a new team member in compliance case work.
TRANSFER DUTY		
<ul style="list-style-type: none"> COD – Agent Services <ul style="list-style-type: none"> Issued Penalty Amount Notice for \$1,822.50 for breach of obligation, supported by the Self Assessor Framework and existing compliance detection strategies. A&I DG <ul style="list-style-type: none"> Compliance Program for transfer duty approved. Overall YTD results are \$3,864,257 in revenue and 828 cases closed. P10 Business Assets and Section 30 Aggregation Campaigns have commenced, and team members 	<ul style="list-style-type: none"> COD - Agent Services <ul style="list-style-type: none"> Verification data strategy was remodelled after previous model failed to meet expectations. New strategy run on 8 September 2023 with 40,002 items identified of which 2,433 pose the highest risk. Data appears clean, and a strategy is being developed on addressing the backlog. A&I DG <ul style="list-style-type: none"> There has been a slight increase in the lodgement of D2.4s this quarter, DG Team progressing other compliance campaigns and further training and development opportunities. 	<ul style="list-style-type: none"> COD - Agent Services <ul style="list-style-type: none"> Uplifting compliance treatment of self-assessors Commence with highest risk verification alerts A&I DG <ul style="list-style-type: none"> Commencing the AFAD Calculation Error and ACS AFAD campaigns Continue supporting the team in building their technical and legislative skills and knowledge <p>Sch.3 s.10(1)(f)</p>

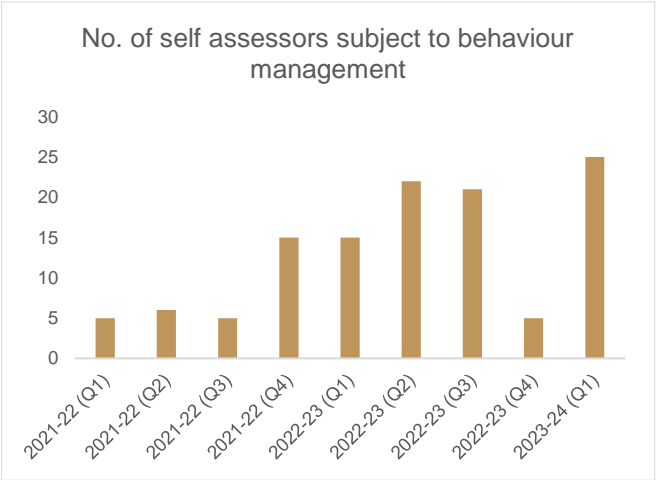


<p>have been allocated to both projects. There is a lot of interest in these two areas for skills development.</p> <ul style="list-style-type: none"> Two Maroochydore team members passed their 3-month probationary period. Two temporary AO3s were appointed on 28 August for a period of 6 months and have been successfully onboarded. The Maroochydore Team have successfully completed their 16-week training plans and are currently producing revenue to cases relating to ACS Home Concession and P10 campaigns. Several members of the team were successful in either recruitment processes or EOI opportunities. QSpatial data has been tested successfully. New user interface tiles were added to ACS Home Concession (FHOG, PPR, Sales & Rent Listings). P10 Business Assets in ACS is being reviewed for uncommitted backlog review and upgrade – initial meetings held with developers. 	<ul style="list-style-type: none"> DG team continues to be highly productive despite staff movements, cases reallocated, and training required for team relieving in higher duties. Complex cases handled by the AO4s is having an impact on case numbers. The senior team members are continuing to support and develop the technical and legislative skills of team members which will support their case progression. Allocation of new campaign work is improving the skills of new team members, although this has an impact on case progression. Continuing to look after our people more as clients are becoming more aggressive due to cost-of-living pressure. The delay in the ACS upgrade to the full solutions means that we are vetting some data in spreadsheets (Section 30 Aggregation Campaign, AFAD Calculation Error Campaign and Home Concession Prior Claims) or a combination where vetting takes longer. <p>■ Sch.3 s.10(1)(f)</p> <p>■</p> <p>■</p> <p>Sch.3 s.10(1)(f)</p> <ul style="list-style-type: none"> We have been holding files since April 2023 due to a referral to policy in relation to builders in administration where the build has not been completed and the client is now past two years from the transfer date. We are awaiting a policy change or ex gratia direction. This project has been assigned to several people who have not moved on to other roles within QRO. One Maroochydore FTE ceased employment on 3 October leaving a vacancy at the AO4 level. This may impact on campaign numbers. 	<h2 style="color: red; margin: 0;">Sch.3 s.10(1)(f)</h2> <ul style="list-style-type: none"> Enhancements to ACS Solution, additional tiles for 3rd party data to be delivered rather than in spreadsheets for Home Concessions and P10's Meeting campaign case numbers and revenue objectives. Improving our business mapping processes, business practices and work documents Continue building and supporting a positive team culture and high performing team. Training staff will deliver training according to learning styles of participants. This will ensure a more tailored approach to the delivery of training rather than stock standard delivery from resources such as BPM Prime.
---	--	---



Effectiveness measures reporting – Duties

Obligation	Desired outcome	Success goal	Indicator
Registration	A reduced number of self-assessors subject to behavioural management	Decrease in number of self-assessors subject to behavioural management	<ul style="list-style-type: none">A change in the number of self-assessors subject to behavioural management



Expected outcome: A reduction in the number of self-assessors subject to behaviour management.

Method of analysis: A comparison of behaviour management cases quarter by quarter.

Analysis: It is anticipated that there will be an increase in numbers over the next quarter with an uplift in compliance detection methods being supported by the self-assessor framework and ACS implementation.

Effectiveness measures reporting – Landholder duty

No effectiveness measures to report for landholder as these are reported on an annual basis.

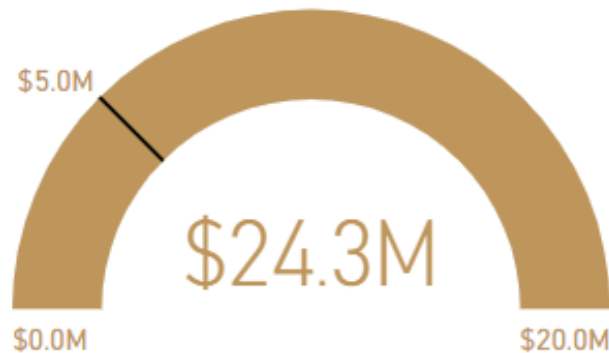
Effectiveness measures reporting – AFAD

No effectiveness measures to report for AFAD as these are reported on an annual basis.

Royalty

Compliance program outputs

Revenue assessed and objective as at 30 September 2023

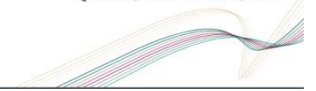


Cases completed and objective as at 30 September 2023



Highlights	Challenges	Looking into next quarter (Q2)
<p>Audits</p> <ul style="list-style-type: none"> The revenue assessed for Q1 is \$24.3M, this exceeds the annual objective (\$20M) by \$4.35M. Implemented royalty environmental scanning process in Q1 with staff members being rotated to review the relevant sources each day and to capture relevant information in the case Watchlist. <p>Information sharing</p> <ul style="list-style-type: none"> We continued our monthly royalty technical issues sessions, with staff from A&I, P&A, CAD, TAD, RDR, and P&L attending. Met with NT Revenue Office to share learnings from administering ad valorem royalty, ahead of NT changing its model from profit-based to ad valorem. Attended the quarterly inter-jurisdictional Royalty Administration Committee (RAC) meeting and discussed royalty administration and compliance issues. <p>Staff</p>	<p>Audits</p> <ul style="list-style-type: none"> As previously reported, challenges that continue to impact staff ability to progress and finalise cases and lead to difficulty in accurately forecasting the time an audit will require include: <ul style="list-style-type: none"> Sch.3 s.3(1)(e) Insufficient analytics and data for risk assessment (for case selection and scoping). Refinement of existing SAC models is required and is on the FY24 data plan. Several SAC models have not yet been planned/developed and may take substantial time. Progression of other identified data sources has been slow. 	<p>Audits</p> <ul style="list-style-type: none"> We expect to finalise all but one Sch.3 s.12(1) audit during FY24. A&I will continue to work with Collections and CIE to recover debts for a top-of-the-pyramid client. Sch.3 s.10(1)(f) Expect to use SAC reports for analysis of data for compliance activities and reports on performance and liaise with Analytics and P&A to enhance royalty SAC models and develop further reports. Expect to engage with an industry expert on base and precious metals to clarify issues including those in relation to listed prices and metal content loss. Cross divisional collaboration will continue to clarify the operation of the legislation and progress legislative amendment to address issues that arise.

<ul style="list-style-type: none">Completed a selection process for 2 AO6 Senior Investigations Officer – Complex positions. Both positions have been filled, with one internal and one external applicant.	<ul style="list-style-type: none">Capacity issues including complex audit issues and resources redirected to complex litigation and objections. The number of objections is increasing. <p>The time needed to generate assessments in RMS. Multiple days are needed to generate reassessments due in part to the number of assessments that each need to be entered individually (e.g. a recent case required ~80 reassessments), system issues related to reassessment of periods more than 5 years old, the allocation and reallocation of credits, the need to calculate interest using an Excel spreadsheet rather than in the system, and the effect of late payment interest.</p>	
---	---	--



Effectiveness measures reporting - Royalty

Effectiveness measure for on time lodgement is not available until November 2023.

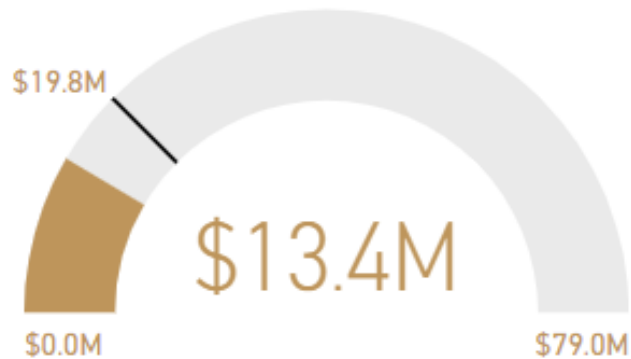
No effectiveness measures for reporting complete and accurate information as these are reported on an annual basis.

Obligation	Desired outcome	Success goal	Indicator
Lodgement	Lodging tax information on time	Sustained improvement in the on-time lodgement of returns.	<ul style="list-style-type: none"> Increased percentage of quarterly returns lodged on time for all commodity groups (BPMO, Coal and Petroleum) Increased percentage of Coal, BPMO and Petroleum annual returns lodged on time (data for annual returns available for Q1 or Q2 report of the following year).
Reporting	Reporting unprompted voluntary disclosures	Sustained improvement in the number of unprompted voluntary disclosures received for each commodity group.	Increased number of unprompted voluntary disclosures received annually.
Reporting	Reporting complete and accurate information	Sustained improvement in the complete and accurate reporting of information.	Decrease in the percentage of cases where common reporting issues were identified.
Reporting	Change in client's behaviour relating to reporting obligation	Sustained improvement in the complete and accurate reporting of information.	Improvement in complaint's behaviour by reduced number of reporting risks requiring follow-up.

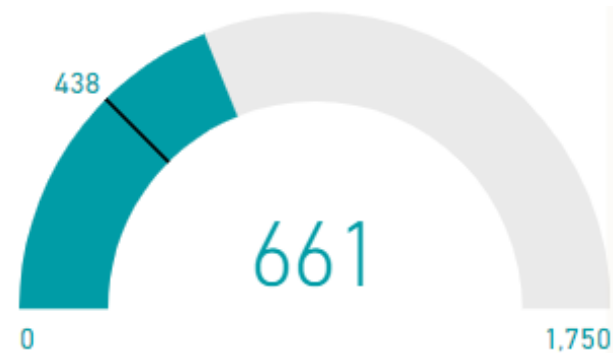
Payroll tax

Compliance program outputs

Revenue objective assessed as at 30 September 2023



Cases completed as at 30 September 2023



Highlights	Challenges	Looking into next quarter (Q2)
<ul style="list-style-type: none"> In July, AO3 and AO4 officers assisted Payroll Tax annual return work with processing tasks and answering phone calls. This was acknowledged in multiple forums by the Commissioner of State Revenue. Team members further assisted P&A Division with processing registrations during September. Culture refresh workshops commenced by manager to ensure the team continue to display a constructive culture. Feedback has been positive. Development of updated training plan for new team members to ensure a consistent experience and objective measurement of competency because of training. 	<ul style="list-style-type: none"> Nine new team members joined the Maroochydore office. The training effort required to upskill these officers has resulted in reduced case work by trainers. 	<ul style="list-style-type: none"> Newer officers will complete training plans and be ready to contribute to the program. From similar previous experiences, new AO5 and AO6 members being recruited to fill vacancies will require training and this needs to be factored into planning. Increased allocation of Grouping/Contractor cases to improve team member knowledge, development and capability which will help meet Compliance Program objectives.

Effectiveness measures reporting - Payroll

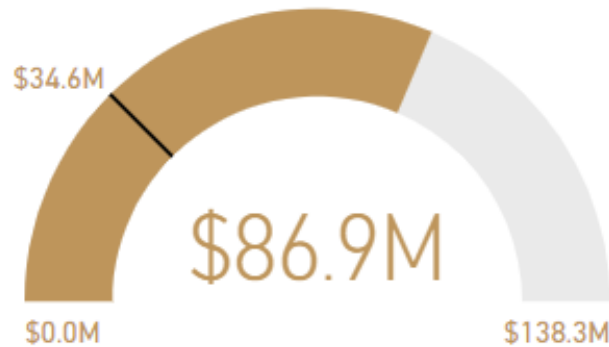
Effectiveness measures for payroll are reported on an annual basis.

Obligation	Desired outcome	Success goal	Indicator
Registration	Registering payroll liability on time	Sustained improvement in the on-time registration of payroll liability	<ul style="list-style-type: none">Decrease in the median number of days between liability date and date of application for registration.
Reporting	Reporting complete and accurate information	Sustained improvement in the complete and accurate reporting of information	<ul style="list-style-type: none">Decrease in the difference between the self-assessed value and reassessed value.

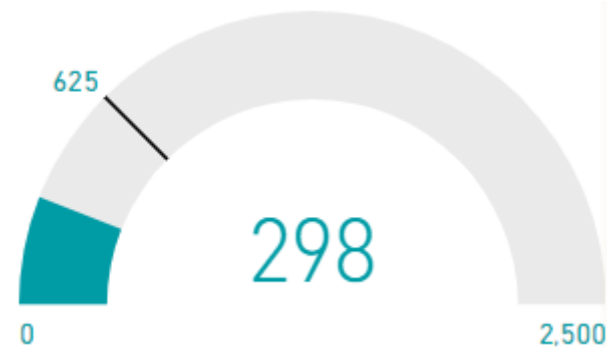
Collections

Compliance program outputs

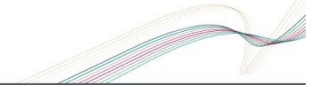
Revenue objective assessed as at 30 September 2023



Cases completed as at 30 September 2023

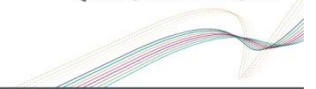


Highlights	Challenges	Looking into next quarter (FY24)
<ul style="list-style-type: none"> For the Tax Collection activities, PRT has met compliance revenue objective of \$10M. Resources reallocated to LT compliance activities. New field enforcement officers fully embedded in team resulting in increase in campaigns and record number of vehicle seizures. Sch.3 s.10(1)(f) [REDACTED] DMC is well on track to reach compliance objective – currently at 70%. 	<ul style="list-style-type: none"> Sch.3 s.10(1)(f) [REDACTED] Significant number of vacancies across division. Sch.3 s.10(1)(f) [REDACTED] 	<ul style="list-style-type: none"> Finalisation of numerous recruitment processes which should result in some stability in division. Refining SPER data reporting with Analytics. Meeting with Courts mid-October to discuss data improvement opportunities and education around impacts to mutual customers/stakeholders. Ongoing collaboration with fine retaining agencies through working group to address challenges with data and debt considered unenforceable. Opportunity to calibrate practices amongst fine retaining agencies.



Effectiveness measures reporting

Awaiting confirmed effectiveness measures.



APPENDIX A - Service Focussed Activities Q1 Progress Update

Betting tax

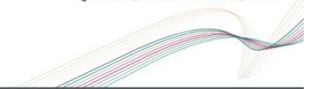
Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Betting Tax	Betting Tax	BT-LDG01	Due date reminders (E-alert)	696 x total reminders 58 x clients sent 11 periodic reminders 1 x Annual reminder sent to 58 clients	- ¹	
Betting Tax	Betting Tax	BT-RPT01 BT-RPT02	Generalised guidance on annual return process	1 x year (June 2024)	-	
Betting Tax	Betting Tax	All betting tax risks	Website content: Review and maintain betting tax information regarding four client obligations All betting tax pages (stocktake)	As required Due date TBC	-	

¹ Reference: - no information was provided



Duties

Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Duties	Transfer Duty	DUTT-LDG02 DUTT-LDG03	Continuation of light touch outbound awareness text and email program.	4000-6000 contacts a week	See comments	Correct, nil changes
Duties	Transfer Duty	DUTT-RPT01 DUTT-RPT02 DUTT-RPT03 DUTT-RPT05	Ongoing case management and communications with regular advisors.	Ad hoc	-	
Duties	Landholder Duty	DUTL-RPT01 DUTL-RPT02 DUTL-RPT03 DUTL-RPT04	Ongoing case management and communications with regular advisors.	Ad hoc	-	
Duties	Transfer Duty	DUTT-RPT04	Client education campaign and industry consultation underway on acceptable valuation standards.	Ad hoc	-	
Duties	Transfer Duty	DUTT-RPT04	Public ruling: Lodgement frequency for professional partnerships Website content: Acceptable evidence of value of professional partnership acquisitions	One public ruling Website content as required	-	
Duties	All Duties	All Duties Risks	Annual review of self-assessor framework	Annual	-	
Duties	Transfer Duty	DUTT-REG02	Webinars	2 per year	-	
Duties	Insurance Duty	DUTI	E-alert to self-assessors to clarify common issues when required.	Ad hoc basis as required	0	COD - Nil
Duties	Transfer Duty	DUTT-REG02	E-alert to self-assessors to clarify common issues when required. Lodgement reminders	12 per year	3	COD - 3
Duties	Insurance Duty	All Insurance duty risks	Website content: Annual review of Insurance duty website information to ensure that it is complete and presented in a way that supports clients to get it right first time.	Yearly and as required	-	
Duties	All Duties	All Duties Risks	Website content: Updates resulting from common issues identified during BAU, following objection outcomes or court decisions, change of practice etc. Content developed in consultation with Web Team.	Ad hoc basis as required	-	
Duties	Vehicle Registration Duty	All DUTV risks	Website content: Annual review of Motor Vehicle duty website information to ensure that it is complete and presented in a way that supports clients to get it right first time	Yearly and as required	-	



Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Duties	Vehicle Registration Duty	DUTV-RPT01	Potential joint campaign with TMR to address issue of underreporting of vehicle duty and consequences for non-compliance.	Engagement with TMR on an ad hoc basis as required Q4 – CY2023	-	
Duties	Transfer Duty	DUTT-PYM01	Dunning Letters – First reminder letter Final reminder letter Advise of enforcement actions o Manual recovery letter o Garnishee Notices	Approx 10 per month of automatic reminder notices (excluding enforcement actions) Enforcement action – as required.	-	



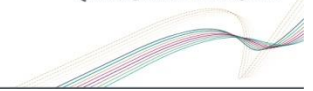
Grants

Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Grants	FHOG	FHOG-PYM01 FHOG-RPT01 FHOG-RPT02	Approved agent feedback/education. Emails sent to approved agents where a grant has been paid in error, an application has been assessed incorrectly or another circumstance has prompted the requirements for education to be provided to the agent.	Ad hoc basis as required	0	
Grants	RHBBG	RHBBG-RPT01 RHBBG-RPT02	Claim reminder email/s - The applicant is sent reminder email/s inviting them to lodge their claim (on nominated completion date, 90 days, or 180 days after).	As required	-	
Grants	HBG	HBG-RPT01	Builder in liquidation notification email – Sent to applicants who engaged a builder who is now in liquidation. Information tailored to transaction type and payment status	As required	-	



Land tax

Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Land tax	Land tax	LTX-RPT04	Education campaign to be developed: A front-end compliance educational letter to be issued to taxpayers receiving the SDD to inform them about their obligations to retain SDD. This may result in some voluntary disclosures notifying the Commissioner of their ineligibility.	Education campaign - 1 x letter	See comments	This would occur when TAD releases revised ruling on Meaning of 'held for sale'.
Land tax	Land tax	LTX-RPT01 LTX-RPT02 LTX-RPT03	Re-engagement with clients that have reached the threshold this year that have not received a liability notice for the last couple of years.	2 per year	0	No action this period.
Land tax	Land tax	All land tax risks	Forms and systems: Deliver improvements to Land Tax forms and system enhancements including changes to auto-approval rules for exemptions. Monitor Sam enquiries and utilise survey and web analytics to make improvements to content to help clients to get it right.	1 per year or as required	See comments	Updated auto approval rules for online LT12 home exemption applications live in RMS.
Land tax	Land tax	All land tax risks	Website content: Annual review of Land Tax website information to ensure that it is complete and presented in a way that supports clients to get it right. While it may be one review per year, there are several webpages to consider as part of the process.	1 per year (minimum)	1	A&I - Web content updated to include 'record keeping requirements'.
Land tax	Land tax	LTX-RPT02	Remind primary producers they need to check their exemptions to make sure details are up to date and they remain entitled to the exemption they are receiving.	April – June Based on number of primary producer exemptions.	-	
Land tax	Land tax	LTX-LDG01 LTX-RPT01	Public rulings: Development of public rulings to assist interpretation of legislation relating to land tax deceased estates and help clients understand and comply with their obligations.	As required	0	This will occur 2nd quarter.



Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Land tax	Land tax	LTX-PYM01	Dunning letters: • First reminder letter • Final reminder letter Advise of enforcement actions: Mortgagee requisitions Statutory Charge Escalated recover warning letter Garnishee	1800 per month of automatic reminder notices (excluding enforcement actions) Enforcement action as required	-	
Land tax	Land tax	LTX-PYM01	Telephone and email contact with debtors with the aim of early engagement, assisting clients with understanding their obligations and payment options.	Approx. 750 calls per month and 500 emails per month	-	

Payroll tax

Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Payroll tax	Payroll tax	PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Seminars: Targeted to local clients and their advisors	12 x year	0	Seminars scheduled for Q2, Q3 and Q4
Payroll tax	Payroll tax	PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	External website content: QLD contribution to interjurisdictional payroll tax website (payrolltax.gov.au) via TCEC and on-demand webinar/video content	As required	0	
Payroll tax	Payroll tax	PRT-LDG01 PRT-LDG02	Ad-hoc reminders • Educational Reporting requirements	5 x Ad-hoc alerts (est.)	-	
Payroll tax	Payroll tax	PRT-LDG01 PRT-LDG02	Campaigns Obligations call-out (annual return default, parked returns, permissions QRO online)	4 x campaigns	-	
Payroll tax	Payroll tax	PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Webinars may include: • Annual return	6 x webinars	-	
Payroll tax	Payroll tax	PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03 PRT-PYM01	QRO Online banners: Design and deploy topics covering: Change of status Lodgement and payment obligations Correct reporting of taxable and exempt wages, managing client details	4-5 x banners between April - August	-	
Payroll tax	Payroll tax	PRT-LDG01 PRT-LDG02	Lodgement reminders: 360CV reminders	33 x periodic return electronic reminders 11 x periodic return paper reminder 3 x annual return electronic reminders 1 x annual return paper reminders	-	
Payroll tax	Payroll tax	PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Annual return promotional activities: • Information well (QRO Online banner) Alert box	3-4 x info wells or alert boxes published between April - August	-	

Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Payroll tax	Payroll tax	PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Industry engagement: • Tailored communication and engagement with external stakeholders and industry groups to raise awareness of legislation and/or key risks. • E-newsletter content: o ASIAL o Queensland Master Builders ATO Small Business Newsroom	As required	1	Presented at a KPMG round table annual event on employment taxes.
Payroll tax	Payroll tax	PRT-LDG01 PRT-LDG02	Social media communications: Lodgement obligation reminders via social media Annual return communications kit (LinkedIn, Treasury Facebook)	1 communications kit x year 12 lodgement reminders x year	-	
Payroll tax	Payroll tax	Various risks	Information videos: Produce a series of videos providing important facilitative compliance information (Intention for these to replace webinars)	8 x videos (in development)	-	
Payroll tax	Payroll tax	PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Internal website content - Review and maintain comprehensive payroll tax information on the QRO website including: Change of status Lodgement and payment obligations Correct reporting of taxable and exempt wages, managing client details	As required	0	None from A&I
Payroll tax	Payroll tax	PRT-PYM01	Dunning letters: First reminder letter Final reminder letter Advise of enforcement actions Escalated Warning Letter Garnishee Notice	800 x month of automatic reminder notices Enforcement actions as required	-	
Payroll tax	Payroll tax	PRT-PYM01	Telephone and email contact with debtors with the aim of early engagement, assisting clients with understanding their obligations and payment options.	Approx 300 x month 200 Emails x month	-	

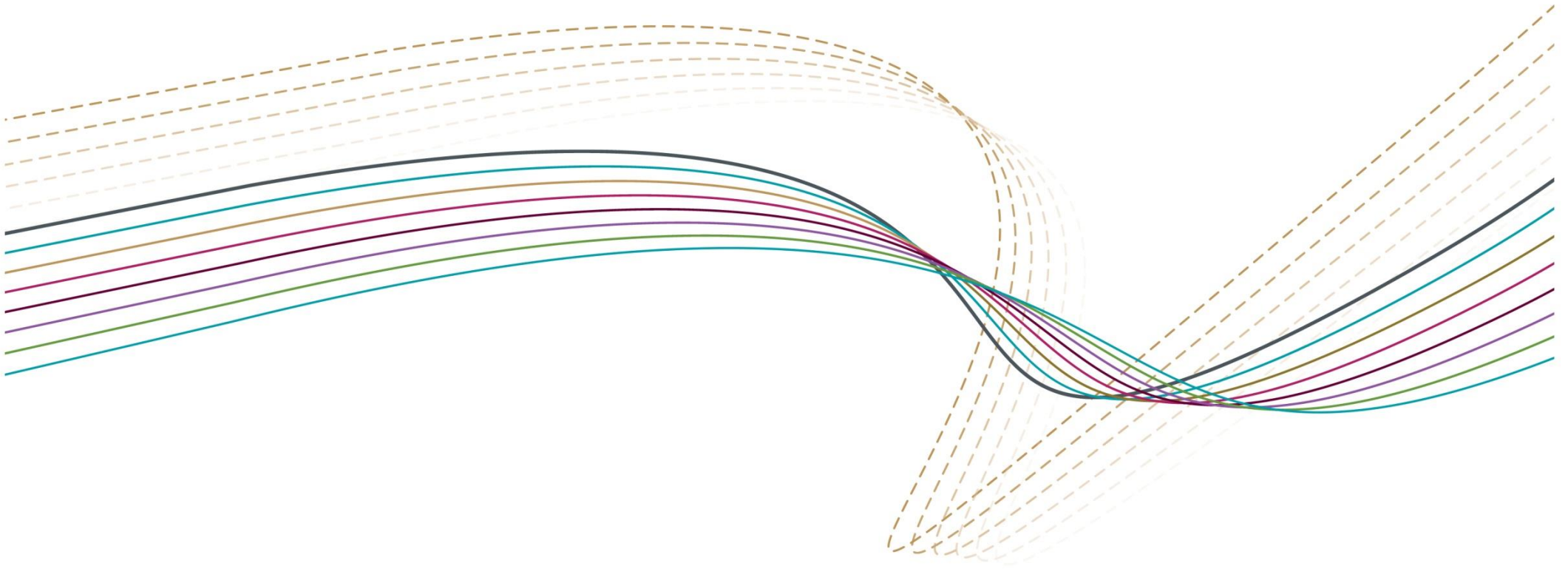


Penalty debt

Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Penalty Debt	SPER	SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	SPER notices: • Enforcement orders • Instalment plan arrears or amendments • Notice of intention to suspend driver's license • License suspension reminder • Statements of account Registered warrant warning letters	Average 300,000 per month	-	
Penalty Debt	SPER	SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	DMC SMS campaigns: • New debtors • Existing debtors with new debts • Driver's license suspension action pending • Current driver's license suspension • IP debtors in arrears • Potential garnishment warning • Targeted debtors prior to field enforcement campaigns	Average 35,000 per month	-	
Penalty Debt	SPER	SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	DMC outbound call campaigns: • New debtors • Existing debtors with new debts • Debtors with aged debts, distracted driver debts, COVID fines, unpaid tolling debts • Recently defaulted instalment plans • non-compliant debtors Pending registration of interest over property	Average 70,000 x month	-	
Penalty Debt	SPER	SPER-PYM02 Segment 3	Enforcement media campaigns: Campaigns conducted prior to or after field enforcement	10 x campaign	-	

Royalty

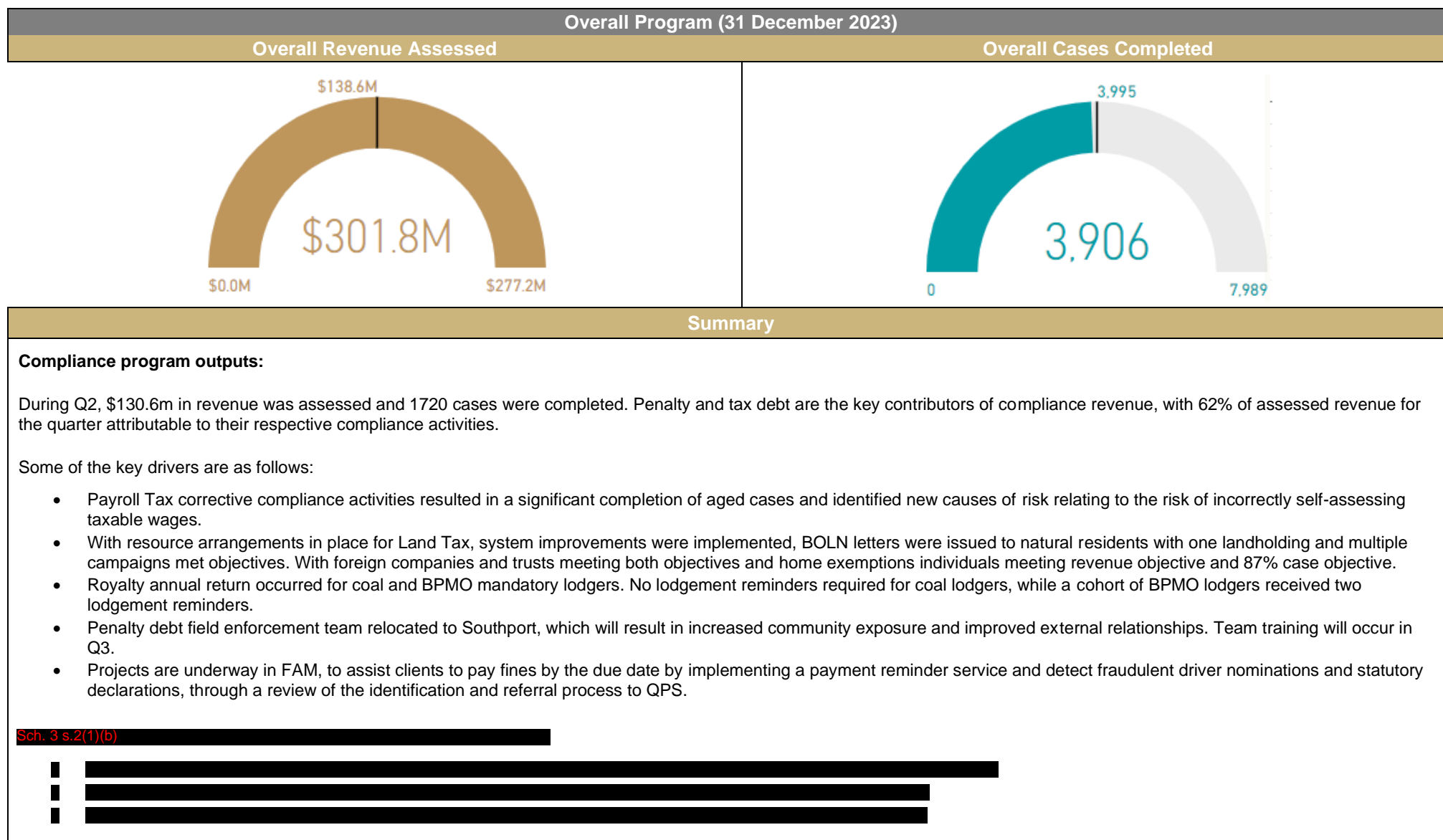
Division	Revenue product	Risk code	Activity	Annual Objective	Objective achieved for quarter	Comments
Royalty	All Royalty	All royalty risks	Compliance outcomes: Publish and publicise deidentified compliance outcomes, particularly CIE matters (A&I to initiate)	As required	1	CIE fraud prosecution publicised via media release
Royalty	All Royalty	All royalty risks	Public rulings: Publish and publicise new or amended public rulings (A&I to initiate request to TAD)	As required	See comments	Several ruling requests are with TAD
Royalty	BPMO	ROYBPMO-LDG02	First lodgement reminder and final lodgement reminder notices issued, then default assessments raised (non-revenue).	Once per year	-	
Royalty	All Royalty	All royalty risks	Website content: Annual review of Royalty website information to ensure that it is complete and presented in a way that supports clients to get it right.	Once per year (minimum)	-	
Royalty	BPMO	ROYBPMO-LDG01	Lodgement reminder notices quarterly clients	Quarterly	-	
Royalty	BPMO	ROYBPMO-LDG02	Lodgement reminder notices annual clients	Once per year	-	
Royalty	Coal	ROYC-LDG01	Lodgement reminder notices quarterly clients	Quarterly	-	
Royalty	All Royalty	All royalty risks	Industry engagement: Royalty industry engagement activities, including through the Resource Consultative Committee	As required	-	
Royalty	All Royalty	ROYBPMO-PYM01 ROYC - PYM01 ROYP-PYM01	Dunning Letters – • First reminder letter • Final reminder letter • Advise of enforcement actions o Manual recovery letter Garnishee Notices	Average of 10 x month (excluding enforcement actions) Enforcement action – as required.	-	
Royalty	Coal	ROYC-LDG02	First lodgement reminder and final lodgement reminder notices issued, then default assessments raised (non-revenue).	Once per year	-	
Royalty	Coal	ROYC-LDG02	Lodgement reminder notices annual clients	Once per year	-	



RBRM Quarterly Report

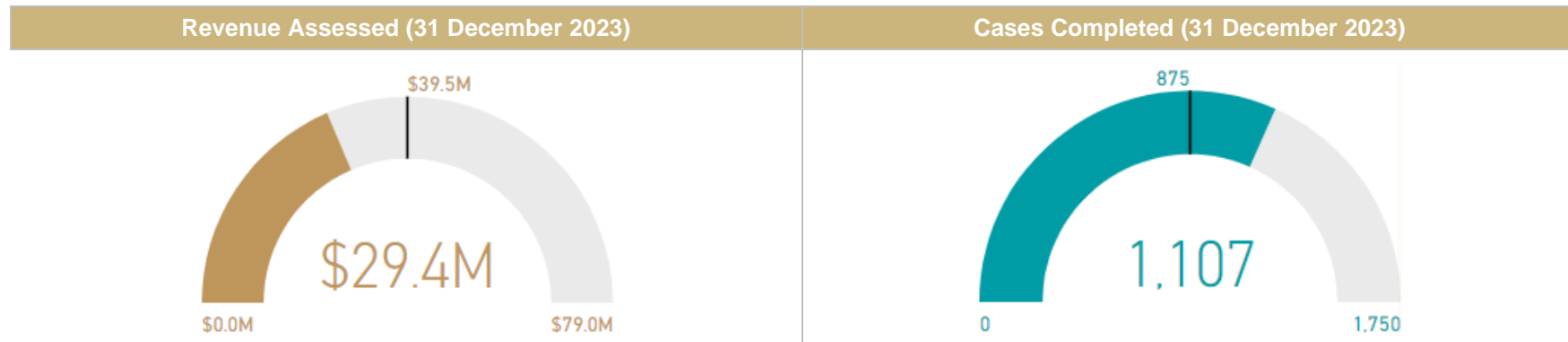
Q2 - 1 October to 31 December 2023

QRO 2023-24 Compliance Program Outputs



Payroll Tax

Compliance Program Outputs



Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> Completion of significant number of aged cases. Grouping/Contractor seminars hosted in Brisbane CBD were fully subscribed, with a substantial waiting list. Resourcing for case work impacted by Medical Centre Amnesty issues, PandA phone and backlog assistance, training of new staff and high staff turnover. Despite this, valuable experience was derived by our officers which improves their processing capability. Revenue and case numbers tracking below our expectations. In addition to resources impacts above, this can also <p>Sch.3 s.10(1)(f)</p>	<ul style="list-style-type: none"> No changes required to current risk ratings. Effectiveness measures to be reviewed EOFY. A risk that is currently topical is the increased WFH in the community that allows workers to perform services remotely from other jurisdictions or even overseas. This may impact payroll tax in Queensland (negative and positive) if the trend continues. 	<ul style="list-style-type: none"> Flooding, storms and other weather events mean that we activate the disaster management protocol and cases may be required to be paused. AO4 recruitment in Maroochydore will require resources to undertake the process as well as onboard new starters. 	<ul style="list-style-type: none"> The A&I Payroll Tax team has discussed commencing a front ended campaign (ACS Grouping - ABR Explorer) in Q3 2024 FY to address the grouping risk through early intervention. Scope of wage discrepancy risk coverage has increased as Analytics are developing ACS solutions to address new identified risk causes such as 'Regional Employer Discount' and the "Incorrect Tax Rate". This should be available in Q3 2024 FY. In Q2, a proposal was submitted by A&I to acquire Sch.3 s.10(1)(f) to assist with improving the quality of the ACS grouping campaigns and potentially to identify grouping when clients register for payroll tax through portals such as QRO Online.

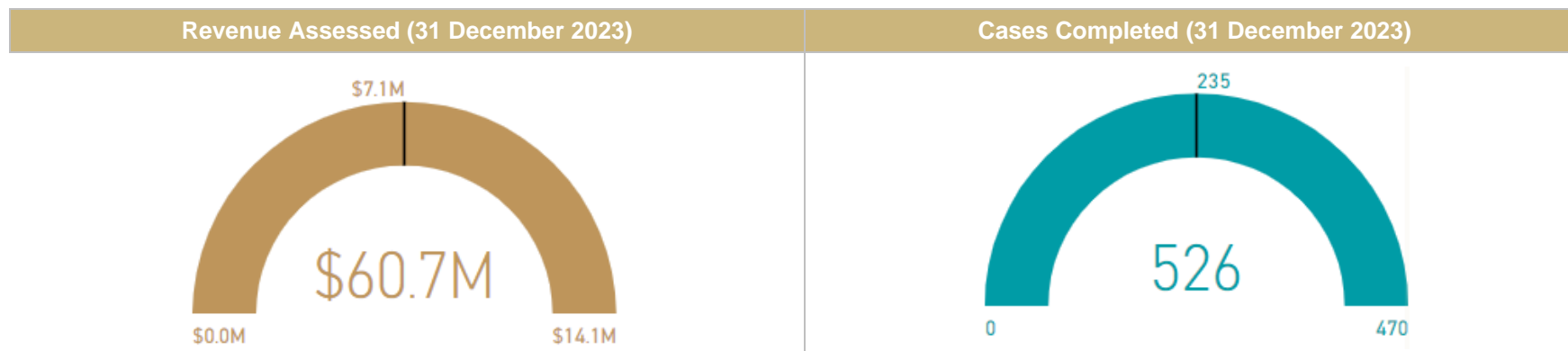
Effectiveness Measures Reporting¹

Obligation	Success Goal	Expected Outcome	Indicator
Registration	Sustained improvement in on time registration	Number of days between registration application date and liability date is expected to decrease as client awareness improves	Change in the median number of days between liability date and date of application for registration
Reporting	Reporting complete and accurate information	The difference between the self-assessed value and reassessed value should decrease as taxpayer awareness improves	Change in the median difference between self-assessment value and reassessment value

¹ No effectiveness measures to report, as these are reported on an annual basis.

Land Tax

Compliance Program Outputs

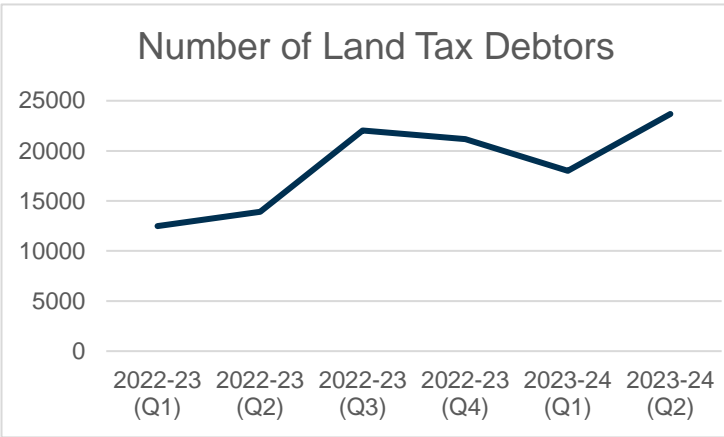


Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> As noted in the Q1 report, the foreign companies and trusts campaign exceeded revenue and case objectives with \$49.4M assessed and 74 cases closed at the end of Q2. While this exceeded the case objective of 40, risk coverage overall remains low. Home Exemptions Trusts campaign commenced for the first time in ACS - \$1.3M assessed against \$2M objective, with 29% case objective closed by end of Q2. Home Exemptions Individuals campaign met revenue objective of \$2M with \$2.1M assessed and 87% cases of objective closed. Due to other resourcing priorities, the Absentees campaign was deferred to January 2024. A&I land tax continued to assist Panda land tax 20% of the time. 	<ul style="list-style-type: none"> Foreign companies and trusts (or their representatives) usually readily disclosed their foreign status once prompted but were not doing so on receipt of assessment notices where they had been assessed as non-foreign. However, there appears to be a lack of internal controls which can have significant revenue impacts as noted above. A number submitted ex-gratia applications subsequent to completion of the investigation. Improved front end controls and practices, including education and precluding foreign entities from changing their status in QRO Online from foreign to non-foreign, will improve compliance and mitigate the risks that have become clear through this campaign. Significant lack of understanding of land tax obligations amongst clients is a recurring issue for all campaigns. 	<ul style="list-style-type: none"> Training and buddying will be a significant focus of Q3 with four new starters commencing in January. This will require the whole team to assist either through buddying or ensuring business as usual campaign activities are achieved. A number of digital initiatives are underway which will require several team members to assist with UAT, business requirements etc. The effort is sometimes not always known when planning the compliance subprogram and subsequent resourcing. The outcomes of the campaigns undertaken to date will inform the 2024-25 risk assessment process currently underway. 	<ul style="list-style-type: none"> Further front-end controls for foreign companies and trusts e.g. improving QRO Online update status function and subsequent workflows, better liaison across revenue lines to ensure that a taxpayer's LT status is correct when an AFAD transaction is processed, reviewing how QRO captures data from Titles Office re foreign status. Educational and engagement strategies to inform taxpayers of their obligations and how to notify QRO of any change of circumstances or where an assessment is incorrect. Review of assessment notices to ensure the basis on which liability has been determined is clear, allowing taxpayers to advise QRO if the assessment is incorrect.

Effectiveness Measures Reporting

Obligation	Success Goal	Expected Outcome	Indicator
Lodgement	Sustained improvement in the lodgement of notifications	Over the longer term, we should see a decrease in the number of individuals identified through audit activities who have not advised of a change in circumstances affecting their home exemption status.	Change in the percentage of individuals identified through audit activities who have not advised of a change in circumstances affecting their home exemption status.
Lodgement	Sustained improvement in the lodgement of notifications	Over the longer term, we should see a decrease in the number of primary producers identified through audit activities who have not advised of a change in circumstances affecting their exemption status.	Change in the percentage of primary producers identified through audit activities who have not advised of a change in circumstances affecting their exemption status.
Reporting	Reporting of complete and accurate information	Over the longer term, we should see a decrease in the number of individuals identified through audit activities who were not entitled to home exemption when they first applied.	Change in the percentage of individuals identified through audit activities who were not entitled to home exemption when they first applied.
Reporting	Reporting of complete and accurate information	Over the longer term, we should see a decrease in the number of primary producers identified through audit activities who were not entitled to primary production exemption when they first applied.	Change in the percentage of primary producers identified through audit activities who were not entitled to primary production exemption when they first applied.
Reporting	Reporting of complete and accurate information	Over the longer term we should see a decrease in the number of landowners identified as absentees through audit activities.	Change in the percentage of landowners identified as absentees.
Payment ²	Sustained improvement in paying tax obligations on time	Reduction in the number of land tax debtors.	Change in the number of land tax debtors.
Payment	Sustained improvement in paying tax obligations on time	Reduction in the number of clients requiring manual garnishment.	Change in the number of clients requiring manual garnishment
Payment	Sustained improvement in paying tax obligations on time	Reduction in the number of clients requiring mortgagee requisition.	Change in the number of clients requiring mortgagee requisition.

² Measure reported on a quarterly basis. All other measures reported on an annual basis.



Expected Outcome: Reduction in number of land tax debtors.

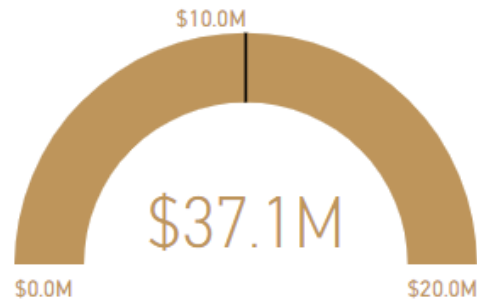
Method of Analysis: Use total number of debtors and number of clients to calculate the proportion of debtors out of the client total client base.

Analysis:

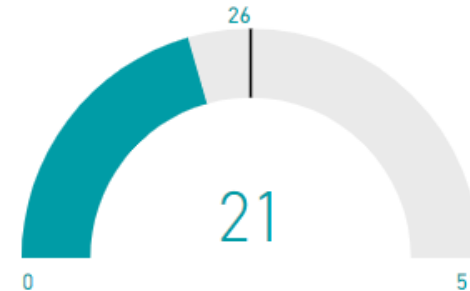
Royalty

Compliance Program Outputs

Overall Revenue Assessed (31 December 2023)



Overall Cases Completed (31 December 2023)

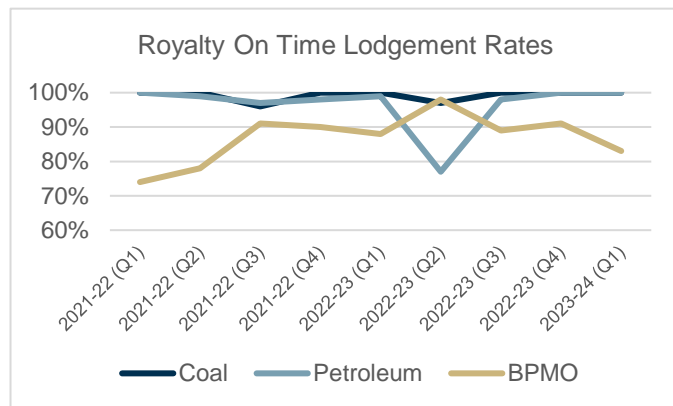


Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> \$12.8M of revenue was assessed during Q2, bringing total assessed FY24 year to date to \$37.1M. This exceeds the FY24 objective (\$20M) by \$17.1M. 21 cases and value decisions have been closed year to date, which is 41% of the total number of planned activities. Staff movement and reduced FTE numbers may have impacted the team's ability to meet case number objectives (this is difficult to state with certainty due to the other challenges affecting case progression, noted below). Relieving opportunities resulted in two vacant positions and a new staff member required training. Challenges that continue to impact case progression and make it difficult to accurately forecast revenue and the time a case will require include: <ul style="list-style-type: none"> Sch.3 s.3(1)(e) 	<ul style="list-style-type: none"> As noted, we have exceeded our revenue objective. Sch.3 s.10(1)(f) The \$37.1M of revenue assessed relates to coverage of only 2.6% of the revenue base (by royalty paid) and these cases were estimated to result in only \$2.8M of revenue. One of these cases was estimated to result in \$160,000 of revenue, but in fact resulted in \$10.6M due to the client having made a simple calculation error. Another \$21M was from one unexpected voluntary disclosure. This is a very high aggregate error rate, at 8.6% of revenue, compared to a 1.3% error rate for cases completed in FY23. Cases underway and planned to be completed 	<ul style="list-style-type: none"> We expect to permanently fill two AO6 positions. This will come with challenges to bring new staff up to full capacity, which can take > 6 months. Other challenges and adaptations are as previously mentioned. 	<ul style="list-style-type: none"> A&I will continue to work with Collections and CIE to recover debts for a top-of-the-pyramid client. Cross divisional collaboration will continue to clarify the operation of the legislation and progress legislative amendment to address issues that arise.

<p>Sch.3 s.3(1)(e) [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <ul style="list-style-type: none"> Analytics and data for risk assessment. Refinement of existing SAC models, which have been of limited use, is on the FY25 data plan. Other SAC models have not yet been planned and may take substantial time. Sch.3 s.10(1)(f) [REDACTED] is progressing slowly and is on the FY25 data plan. Complex audit issues and resources redirected to complex litigation and objections. The number of objections is increasing. The time needed to generate assessments in RMS. Multiple days are needed for each case due in part to the number of assessments to be entered individually (20 to 100), system issues related to periods more than 5 years old, allocation of credits, and manual interest calculation. 	<p>during FY24 relate to coverage of a further 8% of the base and are roughly estimated to be worth \$12.3M but may result in far more or far less and may not all be completed this FY as planned. Greater coverage is expected to be achieved over the forward two years, with planned cases covering 55% of the base, which amounts to 66% of the base over 3 to 4 years (some of these cases will not be completed in the same year they start) Sch.3 s.10(1)(f) [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <ul style="list-style-type: none"> Case numbers at the end of Q2, the half-way mark of this financial year, being at 41% of the objective number, indicates that cases have taken longer than expected, which also highlights that there is currently not an effective way of determining the complexity of a case, and therefore the time needed to complete it, until the case is well under way. We have observed a rise in liquidity issues, with greater numbers of payment arrangements. This may be partly due to larger corporate groups having sold to smaller operators over the last 5 to 10 years, combined with cost pressures. In addition to payment risk, this could result in some producers seeking to reduce royalty by under reporting. 		
--	---	--	--

Effectiveness Measures Reporting³

Obligation	Success Goal	Expected Outcome	Indicator
Lodgement	Sustained improvement in the on-time lodgement of returns.	Increase in percentage of returns lodged on time (with no reminder, follow up or escalation required)	Change in percentage of quarterly and annual returns lodged on time for each commodity groups (BPMO, Coal and Petroleum)
Reporting	Reporting complete and accurate information	Increase in number of unprompted voluntary disclosures received	Change in the number of unprompted voluntary disclosures received for each commodity group,
Reporting	Reporting complete and accurate information	Decrease in the percentage of cases where common reporting issues were identified	Change in the percentage of audit cases where common reporting issues were identified
Reporting	Reporting complete and accurate information	Improvement in compliant behaviour (evidenced by markers such as fewer or no reporting risks being identified in follow up audit, not identifying same reporting risks in follow up activity etc)	Change in a client's compliance behaviour relating to their reporting obligation



Expected Outcome: Increase in percentage of returns lodged on time (with no reminder, follow up, or escalation required).

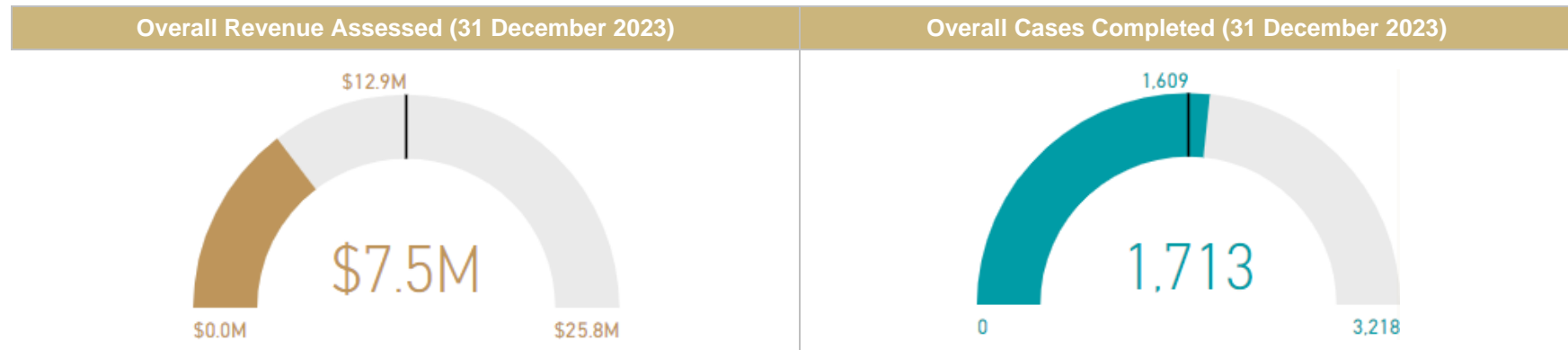
Method of Analysis: Comparison of on-time lodgement period on period.

Analysis: Q1 data became available in November as the Q1 return is due on or by the last working day in September.

³ Reporting obligation measures are reported on an annual basis. Lodgement obligation measures are reported on a quarterly lag due to data availability timing.

Duties

Compliance Program Outputs



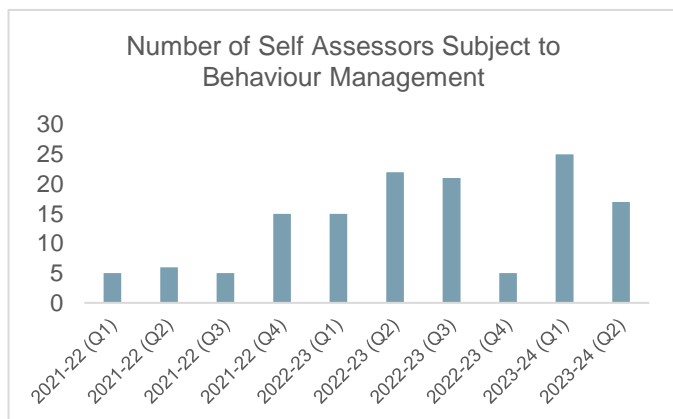
Transfer Duty

Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> New staff onboarding and continually training throughout financial year has impacted existing staff capacity to progress cases. Relieving and promotion opportunities have left gaps at the AO3 level which is where foundational work (around half of all work) is done. Prior claims home concession program – data available, but cannot be uploaded into ACS until after SAP4/HANA. Vetting is taking place through spreadsheeting which is time consuming compared to ACS which is automated. Revenue and case coverage – on track. 	<ul style="list-style-type: none"> Our SMS campaign for on-sales and rental data is effective – taxpayers are lodging prior to the disposal event. There are no reportable non-compliance trends. A theme on objection is that the Commissioner ought to have investigated earlier. Risk rating is appropriate. Cost of living is a key reason for non-compliance. Rental shortages have also resulted in some non-compliance. 	<ul style="list-style-type: none"> Processes are being refined as part of the usual continuous improvement program. The key challenge is being able to move all programs to ACS to improve efficiency. 	<ul style="list-style-type: none"> Sch.3 s.10(1)(f) [REDACTED] We are looking at improvements to processes for aggregation and AFAD programs as they mature.

[illegible]

Effectiveness Measures Reporting – Transfer Duty

Obligation	Success Goal	Expected Outcome	Indicator
Registration	Self-assessors meeting registration obligations	A reduced number of self-assessors subject to behavioural management	A change in the number of self-assessors subject to behavioural management
Reporting ⁴	Reporting complete and accurate information	Decrease in the number of valuation issues in relation to AFAD	Change in number of miscalculation errors in relation to AFAD



Expected Outcome: Decrease in number of self assessors subject to behavioural management

Method of Analysis: A comparison of behaviour management cases quarter by quarter.

Analysis:

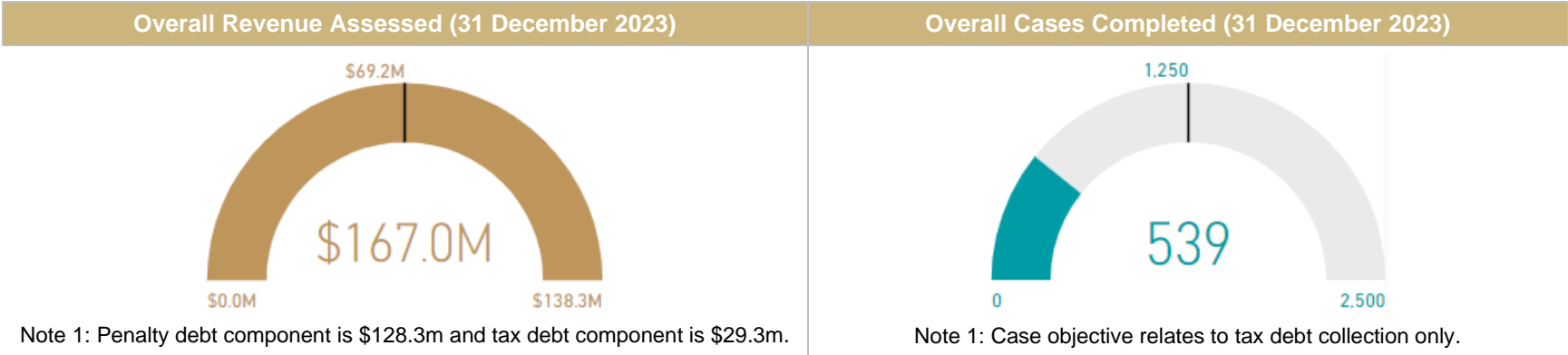
⁴ Measure reported on an annual basis.

Effectiveness Measures Reporting – Landholder Duty⁵

Obligation	Desired Outcome	Success Goal	Indicator
Reporting	Reduction as a percentage in the number of cases resulting in compliance revenue		Change in percentage of cases resulting in compliance revenue

⁵ Effectiveness measure reported on an annual basis.

Collections
Compliance Program Outputs



Penalty Debt

Impacts	Insights	Adaption	Improvement
<div>Sch.3 s.10(1)(f)</div> <div>Sch.3 s.10(1)(f) In December 2023, new enforcement officers were recruited, who will commence in January 2024. Once trained (by the end of Q3), a field enforcement team will be based out of the Southport Debt Management Centre.</div> <ul style="list-style-type: none">• Fine retaining agencies such as councils and universities are limited in the data they can provide to SPER for some fine types.• Use of automated number plate recognition (ANPR) technology	<p>SPER Enforcement achieving record collections and seizures this financial year, with minimal issues experienced. Risk assessments are undertaken via the Queensland Police Service before officers attend a client's residence or workplace. This process ensures Queensland Police Officers are in attendance when a client is identified as a high risk.</p>	<ul style="list-style-type: none">• Currently the Gold Coast and Logan/Beaudesert SA4 regions comprise approximately 25% of the state debt pool. <div>Sch.3 s.10(1)(f)</div>	<ul style="list-style-type: none">• Refining SPER data reporting with Analytics. <p>Ongoing collaboration with fine retaining agencies through working group to address challenges with data and debt considered unenforceable. Opportunity to collaborate on practices amongst fine retaining agencies.</p> <p>SPER Enforcement met with FAM in Q2 to discuss interdivisional collaboration to assist with enforcement activities. Further discussions are intended to take place before enforcement activities commence in Q3. The intended result of this</p>

continues to improve the visibility of SPER in the community. Over \$230,000 was paid to SPER in Q2 as a direct result of field enforcement officers engaging with clients identified via ANPR.

collaboration will be a streamlined communication process between SPER and FAM when enforcement operations are occurring which in turn will lead to an improved client experience.

Tax Debt

Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> In Q2, State Revenue Engagement and Enforcement teams moved to the Genesys platform for all telephone calls. Team feedback is that is an improvement from the previous telephone platform. Onboarding and training of new staff has impacted existing staff capacity to progress cases. Relieving opportunities have left gaps at various levels. 	<ul style="list-style-type: none"> Cost of living is a key reason for non-compliance. The current risk rating is appropriate. There are no notable environmental changes. 	<ul style="list-style-type: none"> Recruitment, training, and coaching will be a focus to cover gaps in roles in Q3. This will allow extra focus in LT compliance activities to ensure objectives are on track moving into Q3. Due to digital initiatives that are underway, focus may be pulled to clean up data before changeover and UAT for numerous staff. This may take focus from campaign work for a period of time. 	<ul style="list-style-type: none"> Educational strategies to inform QRO clients of the ability to set up online payment plans. This would allow staff to focus effort towards business needs.

Effectiveness Measures Reporting

No measures identified.

Fine Administration and Management

Compliance Program Outputs

Overall Revenue Assessed (31 December 2023)

Overall Cases Completed (31 December 2023)

No objective

No objective

Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> Economic factors and value of infringements has impacted mobile phone and seatbelt infringement notice recipients' ability to pay fines. 	<ul style="list-style-type: none"> Ongoing identification of potential fraudulent driver nominations and statutory declarations referred to QPS for investigation Priority postage implemented for redlight and speed infringements to speed up the delivery of notices to fine recipients in regional Queensland Implementation of new transportable cameras in regional northern Queensland led to significant backlogs and delays between offence date and date of infringement 	<ul style="list-style-type: none"> Sch. 3 s.2(1)(b) [REDACTED] A project is underway to review the identification and referral process to QPS for alleged fraudulent driver nominations and statutory declarations. 	<ul style="list-style-type: none"> FAM met with SPER Enforcement in Q2 to discuss interdivisional collaboration to assist with Penalty Debt enforcement activities. Further discussions are intended to take place in Q3. The intended result of this collaboration will be a streamlined communication process between FAM & SPER when enforcement operations are occurring to improve client experience.

Effectiveness Measures Reporting

No measures identified.

Service Focussed Activities Q2 Progress Update⁶

All Revenue Products

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
All risks	Proactive education to support compliance: <ul style="list-style-type: none">Media engagementWeb content and review and updatesStakeholder engagementLinkedIn posts	In line with business needs	-	Relevant activities are reported at the revenue product level.

⁶ Outputs are not reported cumulatively, Outputs are reflective of activities completed between 1 October – 31 December 2023.

Betting Tax

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
All risks	Website content: Review and maintain betting tax information regarding four client obligations	As required	1	Periodic return due dates completed
	Stocktake of all betting tax pages	Due date TBC		
BT-LDG01	Due date reminders (E-alert)	696 x total reminders 58 x clients sent 11 periodic reminders 1 x Annual reminder sent to 58 clients		Periodic lodgement reminders sent to all registered clients regarding September - November reporting periods.
BT-RPT01 BT-RPT02	Generalised guidance on annual return process	1 x year (June 2024)	N/A	E-alert to be sent in Q4 prior to 2024 Betting Tax annual return (due 21 July 2024).

Payroll Tax

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Seminars: Targeted to local clients and their advisors	12 x year	3	Brisbane (full day seminar); KPMG breakfast seminar, CPA breakfast seminar. Further seminars planned in Q3.
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	External website content: QLD contribution to interjurisdictional payroll tax website (payrolltax.gov.au) via TCEC and on-demand webinar/video content	As required	Details TBC	Details TBC
PRT-LDG01 PRT-LDG02	Ad-hoc reminders • Educational Reporting requirements	5 x Ad-hoc alerts (est.)	1	Campaign sent via SAP Marketing cloud for Monthly PRT lodgers who had failed to claim a fixed periodic deduction and were entitled (based on their annual wage estimates) prompting to claim in their next periodic return.
PRT-LDG01 PRT-LDG02	Campaigns Obligations call-out (annual return default, parked returns, permissions QRO online)	4 x campaigns	2	2023 Default Campaign finalised (350 default assessments raised utilising historic information = WPI uplift resulting in \$4.5M in assessed liability). Work undertaken to refunds with 'refund improvement project'. Project utilises bulk data in SAC to validate refund eligibility so that officers can more efficiently process refunds.
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Webinars may include: • Annual return	6 x webinars	0	No webinars conducted during the quarter.
PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03 PRT-PYM01	QRO Online banners: Design and deploy topics covering: Change of status Lodgement and payment obligations Correct reporting of taxable and exempt wages, managing client details	4-5 x banners between April – August	0	No banners published during the quarter.
PRT-LDG01 PRT-LDG02	Lodgement reminders: 360CV reminders	33 x periodic return electronic reminders 11 x periodic return paper reminder 3 x annual return electronic		Periodic lodgement reminders sent to all registered clients regarding September - November reporting periods.

reminders 1 x annual return paper reminders				
PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Annual return promotional activities: • Information well (QRO Online banner) Alert box	3-4 x info wells or alert boxes published between April - August	0	No annual return promotional activity during the quarter.
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Industry engagement: • Tailored communication and engagement with external stakeholders and industry groups to raise awareness of legislation and/or key risks. • E-newsletter content: o ASIAL o Queensland Master Builders o ATO Small Business Newsroom	As required		
PRT-LDG01 PRT-LDG02	Social media communications: Lodgement obligation reminders via social media Annual return communications kit (LinkedIn, Treasury Facebook)	1 communications kit x year 12 lodgement reminders x year		
Various risks	Information videos: Produce a series of videos providing important facilitative compliance information (Intention for these to replace webinars)	8 x videos (in development)	0	Videos still in development - nothing has been published to date.
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Internal website content - Review and maintain comprehensive payroll tax information on the QRO website including: Change of status Lodgement and payment obligations Correct reporting of taxable and exempt wages, managing client details	As required	3	Updates to list of taxable wages and DFV leave being taxable and periodic return due dates completed.
PRT-PYM01	Dunning letters: First reminder letter Final reminder letter Advise of enforcement actions Escalated Warning Letter Garnishee Notice	800 x month of automatic reminder notices Enforcement actions as required	First reminder letter - 2053 Final reminder letter - 1151 Escalated Warning Letter - 5 Garnishee Notice - 5	Please note due to staff on leave the Enforcement actions may not be completely accurate but any further amounts will be added to Q3 report

PRT-PYM01	Telephone and email contact with debtors with the aim of early engagement, assisting clients with understanding their obligations and payment options.	Approx 300 x month 200 Emails x month	phone calls – 3340 interaction/emails - 3667	Please note phone calls & emails not separated by tax stream includes LT & PT
-----------	--	--	---	---

Land Tax

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
All risks	Forms and systems: Deliver improvements to Land Tax forms and system enhancements including changes to auto-approval rules for exemptions. Monitor Sam enquiries and utilise survey and web analytics to make improvements to content to help clients to get it right.	1 per year or as required	2	UAHE functionality in RMS and the ACS PPR identification model went live in RMS.
All risks	Website content: Annual review of Land Tax website information to ensure that it is complete and presented in a way that supports clients to get it right. While it may be one review per year, there are several webpages to consider as part of the process.	1 per year (minimum)	0	No updates during the quarter. A&I has provided some content on Primary Production to TAD for consideration. When approved this content will be added to the website.
LTX-RPT04	Education campaign to be developed: A front-end compliance educational letter to be issued to taxpayers receiving the SDD to inform them about their obligations to retain SDD. This may result in some voluntary disclosures notifying the Commissioner of their ineligibility.	Education campaign - 1 x letter	0	At this stage amended SDD resulting likely to be completed end of February. Education letter may be issued March/April by A&I depending on resources.
LTX-RPT01 LTX-RPT02 LTX-RPT03	Re-engagement with clients that have reached the threshold this year that have not received a liability notice for the last couple of years.	2 per year	1	Natural resident individuals with one landholding were processed through the UAHE ACS model and BOLN letters were issued to clients where their current landholding was identified as their principal place of residence.
LTX-RPT02	Remind primary producers they need to check their exemptions to make sure details are up to date and they remain entitled to the exemption they are receiving.	April – June Based on number of primary producer exemptions.	0	N/A
LTX-LDG01 LTX-RPT01	Public rulings: Development of public rulings to assist interpretation of legislation relating to land tax deceased estates and help clients understand and comply with their obligations.	As required	0	Likely to occur third quarter.

LTX-PYM01	Dunning letters: <ul style="list-style-type: none"> • First reminder letter • Final reminder letter Advise of enforcement actions: Mortgagee requisitions Statutory Charge Garnishee	1800 per month of automatic reminder notices (excluding enforcement actions) Enforcement action as required	First reminder letter - 7012 Final reminder letter - 296 Mortgagee requisitions – 39 Statutory Charge - 27 Garnishee – 5	
LTX-PYM01	Telephone and email contact with debtors with the aim of early engagement, assisting clients with understanding their obligations and payment options.	Approx. 750 calls per month and 500 emails per month		Please note phone calls & emails not separated by tax stream includes LT &PT ** please refer to PRT-PYM01 for total combined figures

Royalty

Revenue Product	Risk Code	Activity	Annual Objective	Objective Achieved for Quarter		Comments
All Products	All risks	Compliance outcomes: Publish and publicise deidentified compliance outcomes, particularly CIE matters (A&I to initiate)	As required	0	Nil	
All Products	All risks	Public rulings: Publish and publicise new or amended public rulings (A&I to initiate request to TAD)	As required	0		Several ruling requests with TAD
All Products	All risks	Website content: Annual review of Royalty website information to ensure that it is complete and presented in a way that supports clients to get it right.	Once per year (minimum)	1		Publication of due dates.
All Products	All risks	Industry engagement: Royalty industry engagement activities, including through the Resource Consultative Committee	As required			
All Products	ROYBPMO-PYM01 ROYC - PYM01 ROYP-PYM01	Dunning Letters: • First reminder letter • Final reminder letter • Advise of enforcement actions • Manual recovery letter • Garnishee Notices	Average of 10 x month (excluding enforcement actions) Enforcement action – as required.	0		
BPMO	ROYBPMO-LDG02	First lodgement reminder and final lodgement reminder notices issued, then default assessments raised (non-revenue).	Once per year	2		75 first lodgement reminder notices were issued on 31 October 2023 for all mandatory operations that had not lodged their annual return. 56 final lodgement reminder notices were issued on 8 December 2023 to all mandatory operations clients that had not lodged their annual return.
BPMO	ROYBPMO-LDG01	Lodgement reminder notices quarterly clients	Quarterly	1		Two quarterly registered clients were issued a lodgement reminder notice
BPMO	ROYBPMO-LDG02	Lodgement reminder notices annual clients	Once per year	N/A		Will not be relevant until Q1 2024-25 FY
Coal	ROYC-LDG01	Lodgement reminder notices quarterly clients	Quarterly	1		One quarterly registered client was issued a lodgement reminder notice
Coal	ROYC-LDG02	Lodgement reminder notices annual clients	Once per year	N/A		Will not be relevant until Q1 2024-25 FY

Coal	ROYC-LDG02	First lodgement reminder and final lodgement reminder notices issued, then default assessments raised (non-revenue).	Once per year	0	All coal annual mandatory lodgers had lodged a royalty return before the first lodgement reminder notice was issued
------	------------	--	---------------	---	---

Duties

Revenue Product	Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
All Products	All Duties Risks	Annual review of self-assessor framework	Annual	See comments	Nearing completion
All Products	All Duties Risks	Website content: Updates resulting from common issues identified during BAU, following objection outcomes or court decisions, change of practice etc. Content developed in consultation with Web Team.	Ad hoc basis as required	0	Nil from COD
Transfer Duty	DUTT-LDG02 DUTT-LDG03	Continuation of light touch outbound awareness text and email program.	4000-6000 contacts a week	No changes	
Transfer Duty	DUTT-RPT01 DUTT-RPT02 DUTT-RPT03 DUTT-RPT05	Ongoing case management and communications with regular advisors.	Ad hoc		
Transfer Duty	DUTT-REG02	E-alert to self-assessors to clarify common issues when required. Lodgement reminders	12 per year	3	COD - 1
Transfer Duty	DUTT-RPT04	Client education campaign and industry consultation underway on acceptable valuation standards.	Ad hoc		
Transfer Duty	DUTT-RPT04	Public ruling: Lodgement frequency for professional partnerships Website content: Acceptable evidence of value of professional partnership acquisitions	One public ruling Website content as required		
Transfer Duty	DUTT-REG02	Webinars	2 per year	0	Nil from COD
Transfer Duty	DUTT-PYM01	Dunning Letters – First reminder letter Final reminder letter Advise of enforcement actions o Manual recovery letter o Garnishee Notices	Approx 10 per month of automatic reminder notices (excluding enforcement actions) Enforcement action – as required.		
Landholder Duty	DUTL-RPT01 DUTL-RPT02 DUTL-RPT03 DUTL-RPT04	Ongoing case management and communications with regular advisors.	Ad hoc		
Insurance Duty	All risks	E-alert to self-assessors to clarify common issues when required.	Ad hoc basis as required	0	COD - Nil

Insurance Duty	All risks	Website content: Annual review of Insurance duty website information to ensure that it is complete and presented in a way that supports clients to get it right first time.	Yearly and as required
Vehicle Registration Duty	All risks	Website content: Annual review of Motor Vehicle duty website information to ensure that it is complete and presented in a way that supports clients to get it right first time	Yearly and as required
Vehicle Registration Duty	DUTV-RPT01	Potential joint campaign with TMR to address issue of underreporting of vehicle duty and consequences for non-compliance.	Engagement with TMR on an ad hoc basis as required Q4 – CY2023

Grants

Revenue Product	Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
FHOG	FHOG-PYM01 FHOG-RPT01 FHOG-RPT02	Approved agent feedback/education. Emails sent to approved agents where a grant has been paid in error, an application has been assessed incorrectly or another circumstance has prompted the requirements for education to be provided to the agent.	Ad hoc basis as required		
RHBBG	RHBBG-RPT01 RHBBG-RPT02	Claim reminder email/s - The applicant is sent reminder email/s inviting them to lodge their claim (on nominated completion date, 90 days, or 180 days after).	As required		
HBG	HBG-RPT01	Builder in liquidation notification email – Sent to applicants who engaged a builder who is now in liquidation. Information tailored to transaction type and payment status	As required		

Collections - Penalty Debt

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	SPER notices: • Enforcement orders • Instalment plan arrears or amendments • Notice of intention to suspend driver's license • License suspension reminder • Statements of account Registered warrant warning letters	Average 300,000 per month	<ul style="list-style-type: none"> • 255,662 enforcement orders • 402,014 instalment plan related • 57,013 notice of intention to suspend drivers license • 3,826 license suspension reminders • 4,907 statements of accounts • 3,157 registered warrant warning letters 	The overall volume of outgoing correspondence issued is down slightly in Q2 compared to Q1. Sch.3 s.10(1)(f)
SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	DMC SMS campaigns: • New debtors • Existing debtors with new debts • Driver's license suspension action pending • Current driver's license suspension • IP debtors in arrears • Potential garnishment warning • Targeted debtors prior to field enforcement campaigns	Average 35,000 per month	179,517 ⁷	
SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	DMC outbound call campaigns: • New debtors • Existing debtors with new debts • Debtors with aged debts, distracted driver debts, COVID fines, unpaid tolling debts • Recently defaulted instalment plans • non-compliant debtors Pending registration of interest over property	Average 70,000 per month	52,563	
SPER-PYM02 Segment 3	Enforcement media campaigns: Campaigns conducted prior to or after field enforcement	10 x campaign		

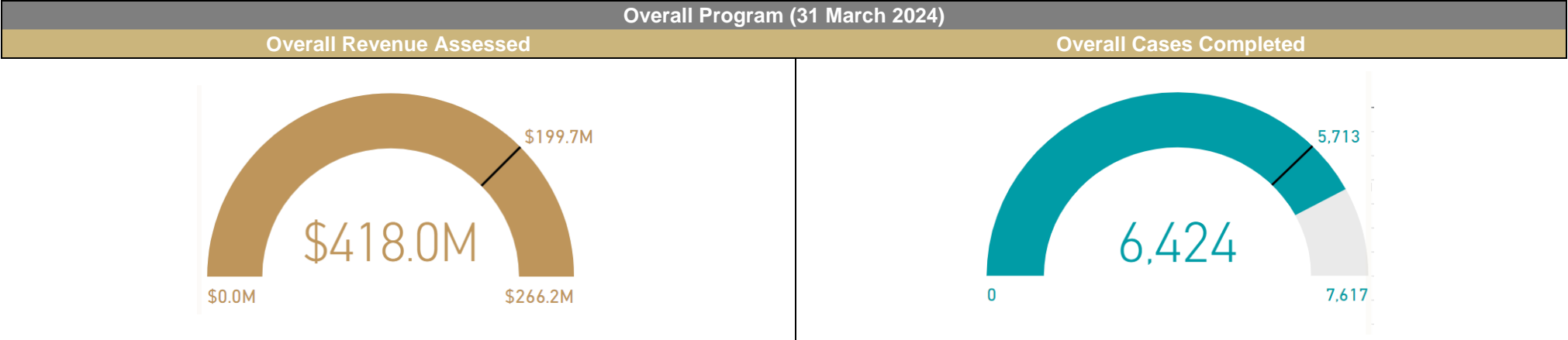


Queensland
Government

Quarterly Compliance Report

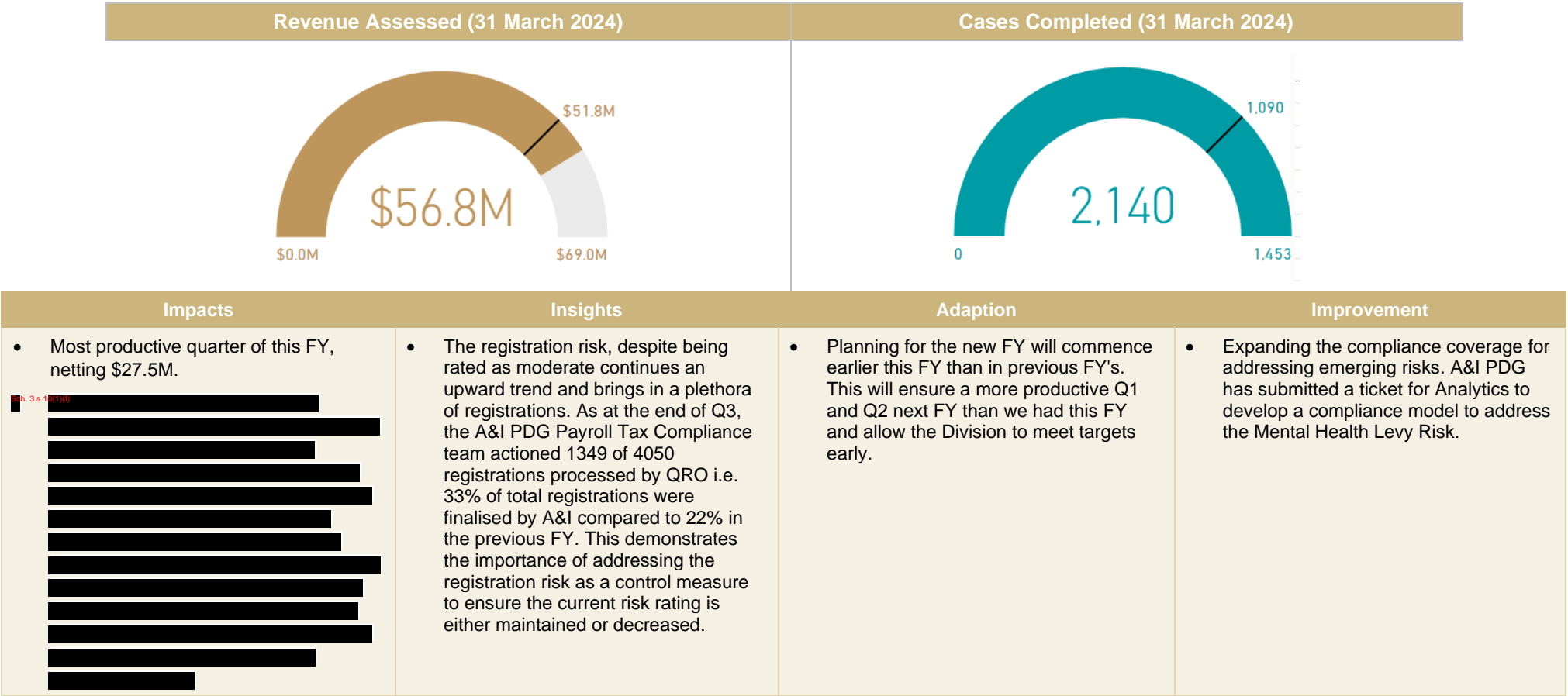
Q3 - 1 January to 31 March 2024

QRO 2023-24 Compliance Program Outputs



Summary
<p>Compliance program outputs:</p> <p>As at the end of Q3, the total year to date revenue assessed and/or collected was \$418m (\$151.8m over the annual objective of \$266.2M). For the quarter (Jan – Mar), \$114.5M has been assessed/collected. February was the most productive month, completing a total of 987 cases. During this reporting period and year to date, Collections was the main contributors with \$68.4M and 235.5M respectively.</p> <p>Some key insights for the quarter are as follows:</p> <ul style="list-style-type: none">• The Payroll tax registration risk, despite being rated as moderate continues an upward trend and brings in a plethora of registrations. As at the end of Q3, the A&I PDG Payroll Tax Compliance team actioned 1349 of 4050 registrations processed by QRO i.e. 33% of total registrations were finalised by A&I compared to 22% in the previous FY. This demonstrates the importance of addressing the registration risk as a control measure to ensure the current risk rating is either maintained or decreased.• For land tax, the total revenue assessed is significant compared to target revenue, however, the significant outlier was the foreign companies/trust campaign (a greenfield campaign), highlighting the need to consider better risk management strategies including front end compliance opportunities. As more greenfield campaigns are progressed this may provide better data to update historical risk ratings. Also, sometimes there is difficulty with estimating revenue as recent singular cases may be outliers.• Royalty case numbers at the end of Q3 were significantly increased due to completion of several petroleum volume model campaign cases. The campaign, focused on smaller producers, has mostly been unproductive, which also highlights that there is currently not an effective way of assessing risk before starting a case.• In Transfer duty, there has been a decrease in the data-match for self-assessors incorrectly assessing AFAD; D2.4s are being lodged on time after being prompted or before a breach occurs; Detection methods for Aggregation are efficient with majority of the closed cases being productive. <p>Sch. 3 s.2(1)(b)</p> <div><div></div><div></div><div></div></div>

Payroll Tax
Compliance Program Outputs



Effectiveness Measures Reporting¹

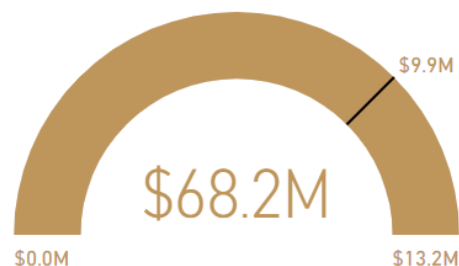
Obligation	Success Goal	Expected Outcome	Indicator
Registration	Sustained improvement in on time registration	Number of days between registration application date and liability date is expected to decrease as client awareness improves	Change in the median number of days between liability date and date of application for registration
Reporting	Reporting complete and accurate information	The difference between the self-assessed value and reassessed value should decrease as taxpayer awareness improves	Change in the median difference between self-assessment value and reassessment value

¹ No effectiveness measures to report, as these are reported on an annual basis.

Land Tax

Compliance Program Outputs

Revenue Assessed (31 March 2024)



Cases Completed (31 March 2024)



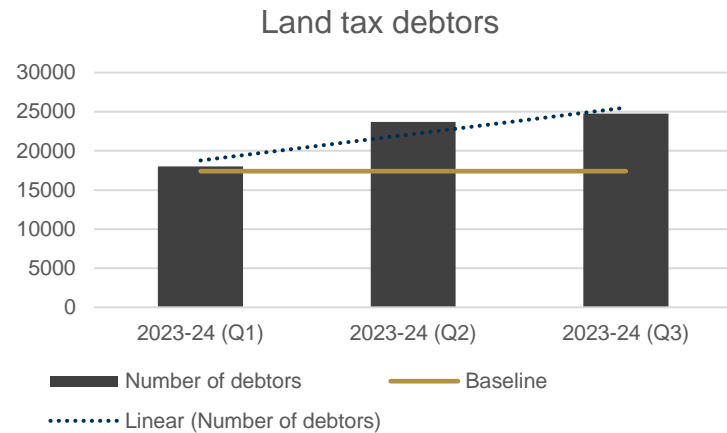
Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> The team will continue to assist Panda by allocating 20% FTE until 30 June as endorsed by RBRM Group. Four AO4s commenced in January: 1 permanent; and 3 relieving. Training was again a major focus in Q3. Campaign progression and case coverage were impacted by the training of four new starters who commenced in January and multiple digital/data improvement projects. The latter in Q3 includes single assessment transaction UAT, ACS Primary Production development work, enhancements to ACS Home Exemption Individuals UAT and preparation for S/4 HANA. Due to resourcing limitations, Primary Production and Trust Aggregation were delayed to late Q4/early Q1 of 2024-25. Absentees is progressing slower than anticipated though \$2.1M has been assessed against a target of \$3M. This is largely due to an outlier case that 	<ul style="list-style-type: none"> The total revenue assessed is significant compared to target revenue, however, the significant outlier was the foreign companies/trust campaign (a greenfield campaign), highlighting the need to consider better risk management strategies including front end compliance opportunities. As more greenfield campaigns are progressed this may provide better data to update historical risk ratings. Also, sometimes there is difficulty with estimating revenue as recent singular cases may be outliers. Other than home exemptions individuals, no backend compliance campaign has run for three years in a row to monitor impact of compliance, increasing the difficulty in estimating the extent of noncompliance. For the home exemption trustees campaign, trustees and/or their advisors, generally had a low-level understanding of the trustee's obligations in order to satisfy their ongoing eligibility for the exemption e.g. making a distribution to a non-individual beneficiary, 	<ul style="list-style-type: none"> In Q4, treatment will continue for absentees, home exemptions trustees, and home exemptions individuals for new starters/onboarding. Preparation work for Trust Aggregation will commence in Q4. ACS Primary Production UAT and Go-Live. Commencing the subdivider discount educational letter (a service focused activity). Campaign for trust aggregation, primary production and subdivider discount education letter are all dependent on having sufficient resources to progress. Background work is continuing to source better data in relation to foreign companies/trust so front-end compliance initiatives can be undertaken to get our clients registered with their foreign status as early as possible, so they are able to easily 	<ul style="list-style-type: none"> With S/4 HANA go-live in May, progressing QRO Online / RMS system improvements to assist with mitigating the land tax foreign surcharge risk. While an external factor, the 2024 land valuations were released in Q3. Several large Local Government Areas were valued which will increase the number of taxpayers in future years, highlighting an expanding taxbase and potential for noncompliance without further controls and resourced frontend compliance initiatives.

<p>totalled \$1.9M. 5/70 cases were finalised at the end of Q3.</p> <ul style="list-style-type: none">Home exemptions individuals has met case target with 127/100 cases finalised (revenue target was met in Q2). This is higher than planned due to the number of new starters who commenced in the team in 2023-24 (about 45% of total FTE). This campaign is used as a foundation training campaign to commence all new starters.	<p>when all of the beneficiaries must reside at the home exemption address.</p> <ul style="list-style-type: none">Significant lack of understanding of land tax obligations among all clients is a recurring issue across all campaigns, impacted by the set and forget nature of exemptions.	<p>meet their tax obligations on a timely basis.</p>	
---	---	--	--

Effectiveness Measures Reporting

Obligation	Success Goal	Expected Outcome	Indicator
Lodgement	Sustained improvement in the lodgement of notifications	Over the longer term, we should see a decrease in the number of individuals identified through audit activities who have not advised of a change in circumstances affecting their home exemption status.	Change in the percentage of individuals identified through audit activities who have not advised of a change in circumstances affecting their home exemption status.
Lodgement	Sustained improvement in the lodgement of notifications	Over the longer term, we should see a decrease in the number of primary producers identified through audit activities who have not advised of a change in circumstances affecting their exemption status.	Change in the percentage of primary producers identified through audit activities who have not advised of a change in circumstances affecting their exemption status.
Reporting	Reporting of complete and accurate information	Over the longer term, we should see a decrease in the number of individuals identified through audit activities who were not entitled to home exemption when they first applied.	Change in the percentage of individuals identified through audit activities who were not entitled to home exemption when they first applied.
Reporting	Reporting of complete and accurate information	Over the longer term, we should see a decrease in the number of primary producers identified through audit activities who were not entitled to primary production exemption when they first applied.	Change in the percentage of primary producers identified through audit activities who were not entitled to primary production exemption when they first applied.
Reporting	Reporting of complete and accurate information	Over the longer term we should see a decrease in the number of landowners identified as absentees through audit activities.	Change in the percentage of landowners identified as absentees.
Payment ²	Sustained improvement in paying tax obligations on time	Reduction in the number of land tax debtors.	Change in the number of land tax debtors.
Payment	Sustained improvement in paying tax obligations on time	Reduction in the number of clients requiring manual garnishment.	Change in the number of clients requiring manual garnishment
Payment	Sustained improvement in paying tax obligations on time	Reduction in the number of clients requiring mortgagee requisition.	Change in the number of clients requiring mortgagee requisition.

² Measure reported on a quarterly basis. All other measures reported on an annual basis.

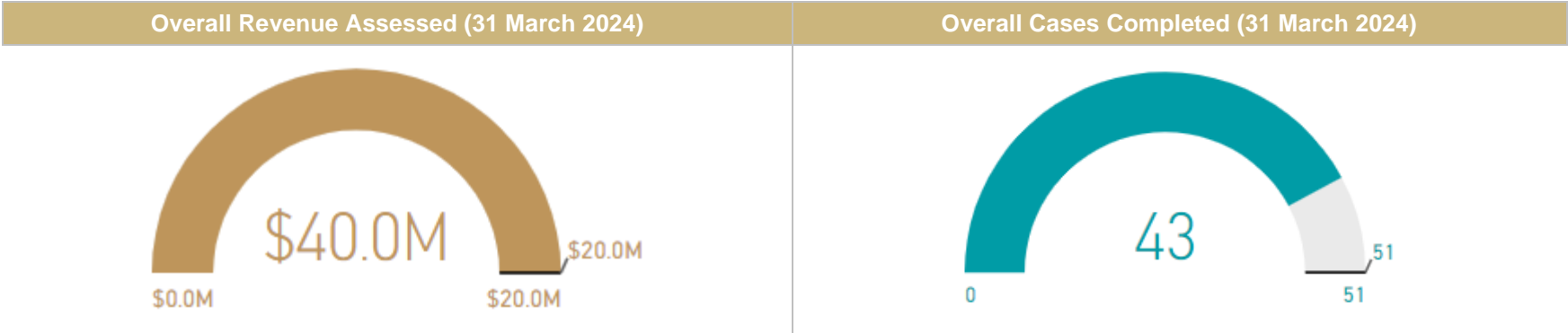


Expected Outcome: Reduction in number of land tax debtors.

Method of Analysis: Use total number of debtors and number of clients to calculate the proportion of debtors out of the client total client base.

Analysis: 65.9% (16,332) had a single 2023-24 assessment outstanding. The proportion of Land Tax debt under an active EPO was 2.2% (\$4.5M) and under a P2P was 4.7% (\$9.9M).

Royalty
Compliance Program Outputs



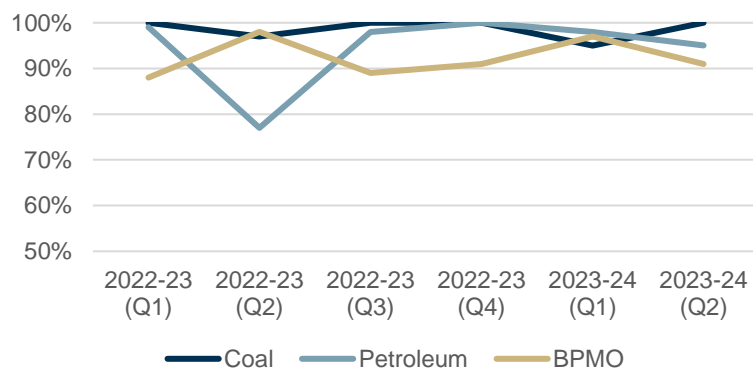
Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none">Staff movement continued, as did reduced FTE numbers, which may impact the team’s ability to meet the annual case number objectives (this is difficult to state with certainty due to the other challenges affecting case progression, noted below). A relieving opportunity resulted in 1 vacant AO6 position. Two permanent AO6 positions, now vacant for 2-3 months, were unable to be filled from a selection process due to lack of suitable applicants, and one offer was declined by the next person on the OOM.Challenges that continue to impact case progression and make it difficult to accurately forecast revenue and the time a case will require, include:<ul style="list-style-type: none">Sch.3 s.3(1)(e)	<ul style="list-style-type: none">As noted last quarter, exceeding our revenue objective indicates treatments are effective, but not to the degree of effectiveness (that is, to what extent risks are being treated & whether there is significant revenue not being collected). It highlights that there is currently no effective way to estimate likely revenue from planned cases, & it suggests there may be material revenue not being collected.Case numbers at the end of Q3 were significantly increased due to completion of several petroleum volume model campaign cases. The campaign, focused on smaller producers, has mostly been unproductive, which also highlights that there is currently not an effective way of assessing risk before starting a case.	<ul style="list-style-type: none">We will continue monitoring companies at risk of, or entering, insolvency, and liaising with Collections to recover unpaid royalty as early as possible before a company enters administration, or if already in administration, that tenures are not transferred while royalty is owed.A&I will continue to work with Collections and CIE to recover debts for a top-of-the-pyramid client.	<ul style="list-style-type: none">Cross divisional collaboration will continue to clarify the operation of the legislation and progress legislative amendment to address issues that arise.

Queensland Revenue Office
IN-CONFIDENCE

Effectiveness Measures Reporting³

Obligation	Success Goal	Expected Outcome	Indicator
Lodgement	Sustained improvement in the on-time lodgement of returns.	Increase in percentage of returns lodged on time (with no reminder, follow up or escalation required)	Change in percentage of quarterly and annual returns lodged on time for each commodity groups (BPMO, Coal and Petroleum)
Reporting	Reporting complete and accurate information	Increase in number of unprompted voluntary disclosures received	Change in the number of unprompted voluntary disclosures received for each commodity group,
Reporting	Reporting complete and accurate information	Decrease in the percentage of cases where common reporting issues were identified	Change in the percentage of audit cases where common reporting issues were identified
Reporting	Reporting complete and accurate information	Improvement in compliant behaviour (evidenced by markers such as fewer or no reporting risks being identified in follow up audit, not identifying same reporting risks in follow up activity etc)	Change in a client's compliance behaviour relating to their reporting obligation

Royalty On-time Lodgement



Expected Outcome: Increase in percentage of returns lodged on time (with no reminder, follow up, or escalation required).

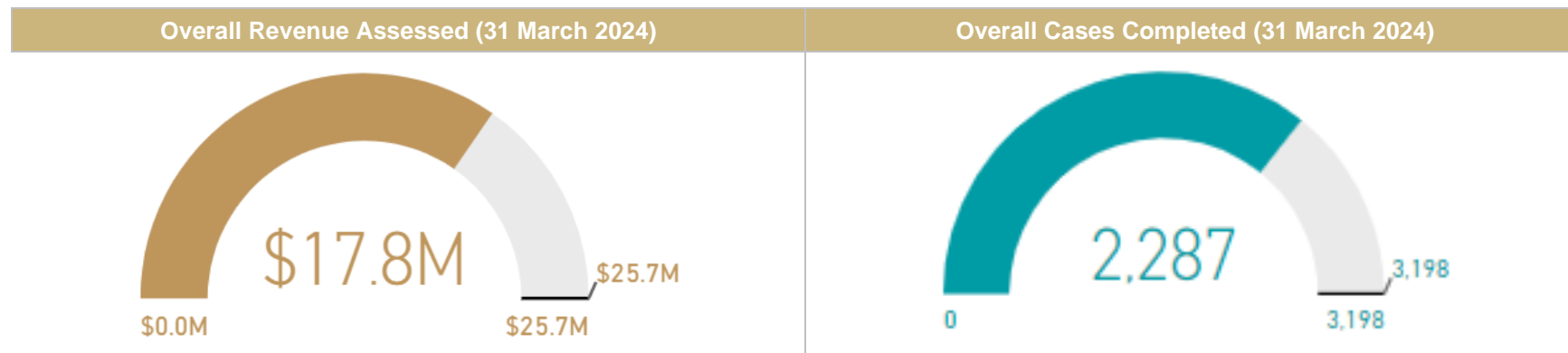
Method of Analysis: Comparison of on-time lodgement period on period.

Analysis: Q3 data will be available in May as the return is due on or by the last working day in April.

³ Reporting obligation measures are reported on an annual basis. Lodgement obligation measures are reported on a quarterly lag due to data availability timing.

Duties

Compliance Program Outputs



Transfer Duty

Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> The revenue target for ACS Home Concessions has been achieved, however work on this program will continue. To finalise older alerts to reduce the impact of unpaid tax interest on clients. Bringing these cases closer to the current financial year should reduce the number of complaints, objections and ministerials, and the impact these have on staff. P10 Business Assets campaign is progressing positively with 2 cases left to finalise to achieve its case target. There are 7 cases in progress and we have received new data from Q3 2023 which is yet to be vetted. The home concession SMC prompts campaign (SMS texts/emails) continue to be effective. There has been a slight increase in the lodgment of D2.4s in Q3. 	<ul style="list-style-type: none"> The current campaign risk measures have been effective. There has been a decrease in the data-match for self-assessors incorrectly assessing AFAD; D2.4s are being lodged on time after being prompted or before a breach occurs; Detection methods for Aggregation are efficient with majority of the closed cases being productive; and Overall, 78% of our ACS home concession breaches matches found through detection (rentals, on-sales and prior-claims) and investigation confirmed. Break-down in Q3 <ul style="list-style-type: none"> Rentals: 96% productive closed cases On-sales: 65 % productive closed cases 	<ul style="list-style-type: none"> Monitoring and progressing campaigns, particularly, the AFAD Detection campaign matches (using remaining data from 2022-23 FY) to increase productivity this quarter. Training and development of senior officers to carry out high level/ complex work and to support the team and junior officers to manage difficult clients and situations. 	<ul style="list-style-type: none"> Sch.3 s.10(1)(f) [REDACTED] Self-assessor education to mitigate the risks of incorrectly assessing transfer duty relevant to concessions, AFAD, Aggregation etc, but this will be further considered.

<ul style="list-style-type: none"> • Sch.3 s.10(1)(f) [REDACTED] [REDACTED]. ATO advised that they are currently busy with work for the Commonwealth Treasury and cannot provide a timeframe as to when can they provide. This may affect our ability to achieve targets in this sub-program. • The number of AO4s increased in Q3 with the return of a team member following the end of a higher duties relieving opportunity in RDR; We also welcomed an AO4 from A&I Land Tax on a short-term RAL to the end of June. • AO4s have been focusing on AFAD Sch.3 s.10(1)(f) Detection, P10 Business Assets and Aggregation campaign work. For the less experienced AO4s in the team, these cases are new, and can be more complex. Support and training have an impact on these sub-programs. • The delay in the ACS upgrade to the full solutions means that we are vetting some data in spreadsheets (Section 30 Aggregation Campaign, AFAD Calculation Error Campaign and Home Concession Prior Claims) or a combination where vetting takes longer. High level vetting of the above data was being carried out by AO6s as were most experienced. This delayed the work allocation and progression process. The AO5 cohort are receiving training and development to carry out vetting. • Higher duties relieving for two of our AO5s and one AO4 ended on 29 March. The team continues to be highly productive despite staff movements, cases reallocated, and training required for team relieving in higher duties. • Observations indicate an increase in negative responses to investigations and outcomes that can be attributed to cost-of-living pressures. Continuing to monitor and support our people to build resilience. 	<ul style="list-style-type: none"> ○ Prior-claims: 80% productive closed cases 		
--	---	--	--

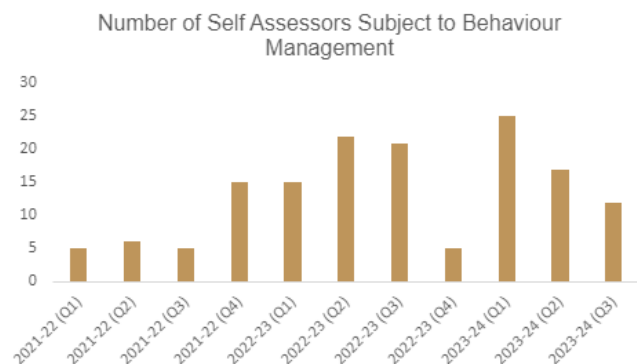
<ul style="list-style-type: none">• Sch.3 s.10(1)(f) [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]• There is a delay with the Duties and Land Tax Joint Campaign Vetting and Model Build in ACS as we had the SAP4/Hana freeze on development of new campaigns, as well as having higher risk priorities.• Sch.3 s.10(1)(f) [REDACTED] [REDACTED]. No delivery date provided for the ACS solution, and sourcing data from other retailers has stalled. A business case is underway.• We have been holding files since April 2023 due to a referral to policy in relation to builders in administration where the build has not been completed and the client is now past two years from the transfer date. We are awaiting a policy change or ex gratia direction. This project has been assigned to several people who have now moved on to other roles within QRO.• Sch.3 s.10(1)(f) [REDACTED] [REDACTED] [REDACTED] [REDACTED]• Sch.3 s.10(1)(f) [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]			
---	--	--	--

Landholder Duty

Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> On track to meet the revenue target by the end of the financial year. The program is affected by resourcing. Currently have one resource working on the program full time. Engaging with taxpayers and/or their representatives can be troublesome – they are usually unaware of the landholder duty obligations and require an extension to furnish the requested information. The provision of further information from a third party (e.g., State Valuation Service) may also be required resulting in further delays. 	<ul style="list-style-type: none"> There are no measures, currently, to suggest that treatments are effective beyond immediate cases. Sch.3 s.10(1)(f) 	<ul style="list-style-type: none"> The program is affected by resourcing. Building resourcing capable of landholder compliance is an ongoing task. Considering options for filling the AO7 position previously involved in landholder work. 	<ul style="list-style-type: none"> Continual refinement and enhancement of data matching parameters to allow for better targeting of non-compliance.

Effectiveness Measures Reporting – Transfer Duty

Obligation	Success Goal	Expected Outcome	Indicator
Registration	Self-assessors meeting registration obligations	A reduced number of self-assessors subject to behavioural management	A change in the number of self-assessors subject to behavioural management
Reporting ⁴	Reporting complete and accurate information	Decrease in the number of valuation issues in relation to AFAD	Change in number of miscalculation errors in relation to AFAD



Expected Outcome: Decrease in number of self-assessors subject to behavioural management.

Method of Analysis: A comparison of behaviour management cases quarter by quarter.

Analysis: There is no significant reason for the minor fluctuation in numbers.

⁴ Measure reported on an annual basis.

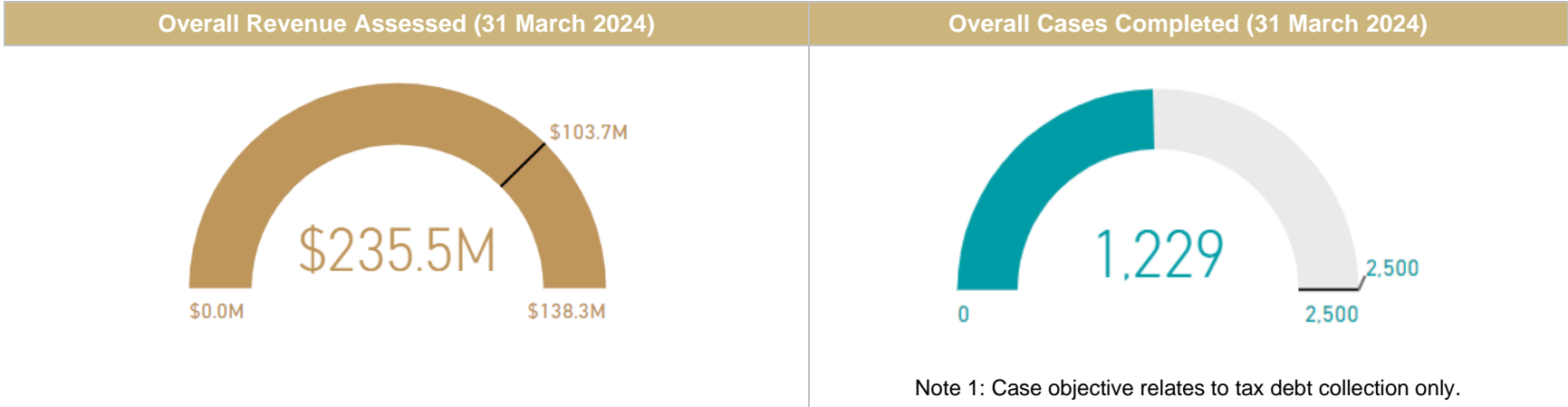
Effectiveness Measures Reporting – Landholder Duty⁵

Obligation	Desired Outcome	Success Goal	Indicator
Reporting	Reduction as a percentage in the number of cases resulting in compliance revenue		Change in percentage of cases resulting in compliance revenue

⁵ Effectiveness measure reported on an annual basis.

Collections

Compliance Program Outputs



Penalty Debt

Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none">New field enforcement officers fully embedded in team resulting in increase in campaigns and record number of vehicle seizures. <div>Sch.3 s.10(1)(f)</div> <ul style="list-style-type: none">Fine retaining agencies such as councils and universities are limited in the data, they can provide to SPER for some fine types. There is some variation on the data sourced prior to lodgment with SPER.		<ul style="list-style-type: none">Sch.3 s.10(1)(f)Refining SPER data reporting with Analytics.Meeting with Courts mid-October to discuss data improvement opportunities and education around impacts to mutual customers/stakeholders.Ongoing collaboration with fine retaining agencies through working group to address challenges with data and debt considered unenforceable. Opportunity to calibrate practices amongst fine retaining agencies.	

Tax Debt

Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none"> Aged debt: Staff resourcing has led to reduced capacity to address aged and complex matter as well as business as usual work. Payroll tax groups: Sch.3 s.10(1)(f) [Redacted] [Redacted] [Redacted] Royalty: Market conditions have resulted in an increase in requests for time to pay royalty assessments. It has been noted that there is a volatility in the reported figures each month which creates a need to analyse reported debt figures more closely to establish the cause of fluctuations, and the life cycle associated with any reported change of month-to-month royalty debt calculations. Insolvency: An increase in insolvent debt has occurred due to circumstances where there is an A&I investigation for reassessment and an entity enters insolvency prior to finalisation of the investigation or where the entity is already de-registered or insolvent prior to the investigation commencing. 	<ul style="list-style-type: none"> Staff resources: A higher workload per person presents a risk to morale, workflows, output quality and productivity. Aged debt: Sch.3 s.10(1)(f) [Redacted] [Redacted] [Redacted] [Redacted] Payroll tax groups: Sch.3 s.10(1)(f) [Redacted] [Redacted] [Redacted] [Redacted] Royalty: A need for customers to have extended time to pay royalty assessments creates a risk of increased ongoing debt. Due to the nature of royalty assessments, there is a risk of rapid accrual of significant debt where a long-term liquidity issue exists. Volatility of end-of-month debt totals creates a risk of inconsistent interpretation of the reports and resulting treatment strategies. Insolvency: Increased reassessments issued to entities impacted by insolvency or deregistered entities increases the risk of revenue loss, risk to reputation, possible inequal treatment of different taxpayers. There is also an associated cost to resources and time for an unequivocal revenue outcome. 	<ul style="list-style-type: none"> Staff resources: Previous suitability pools have been accessed to backfill vacancies in the AO4 space. This has enabled the workload of the team to be shared across more staff and bring workload to manageable levels. Business as usual campaign value targets are being exceeded for payroll tax and land tax. Resources are being reallocated to aged debt with joint efforts being negotiated between engagement and enforcement team with the view to efficiently finalisation severely aged matters. Aged debt: Staff backfilling has re-established resources to facilitate staff allocation to aged debt as well as business as usual workflows. Active monitoring of reporting and collaborative campaign approaches across engagement and enforcement will create an opportunity to monitor effectiveness of the campaigns and adapt to improve outcomes where necessary. Payroll tax groups: Foundation cases have been identified and are being worked collaboratively between the enforcement teams, Complex Investigations and A&I to establish learning, processes and form relevant correspondence templates. By improving the knowledge and resources in this space, the enforcement teams will be better equipped to act on all available collection avenues for grouped payroll tax clients - particularly where there is a combination of solvent and insolvent group members. Royalty: Ongoing reporting options are being identified for future improvements. Payment arrangement requests are considered on a case-by-case basis. Discussions are continuing to identify whether QRO can better utilise the legislative mechanisms in the royalty space to improve adherence to the obligations of the holder of the mining assets. 	

- **Insolvency:**
Discussions with A&I have begun to identify mitigating approaches.

Effectiveness Measures Reporting

No measures identified.

Fine Administration and Management
Compliance Program Outputs

Overall Revenue Assessed (31 March 2024)		Overall Cases Completed (31 March 2024)	
No objective		No objective	
Impacts	Insights	Adaption	Improvement
<ul style="list-style-type: none">Economic factors and value of infringements has impacted mobile phone and seatbelt infringement notice recipients' ability to pay fines.Sch.3 s.10(1)(f)	<ul style="list-style-type: none">Sch.3 s.10(1)(f)	<ul style="list-style-type: none">Look at our internal processes to determine how to best manage without need for QPS referral and reducing risk of backlog.	<ul style="list-style-type: none">Consultation with QPS, proposing implementation of alternative referral process/system.

Effectiveness Measures Reporting

No measures identified.

Service Focussed Activities Q3 Progress Update⁶

All Revenue Products

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
All risks	Proactive education to support compliance: <ul style="list-style-type: none">Media engagementWeb content and review and updatesStakeholder engagementLinkedIn posts	In line with business needs	-	Relevant activities are reported at the revenue product level.

⁶ Outputs are not reported cumulatively, Outputs are reflective of activities completed between 1 January – 31 March 2024.

Betting Tax

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
BT-LDG01	Due date reminders (E-alert)	696 x total reminders 58 x clients sent 11 periodic reminders 1 x Annual reminder sent to 58 clients	60 reminders	Periodic lodgement reminders sent to all registered clients regarding December - February reporting periods (who had not lodged by the day before due date).
BT-RPT01 BT-RPT02	Generalised guidance on annual return process	1 x year (June 2024)	N/A	Same update as Q2 - activity to be undertaken in Q4
All betting tax risks	Website content: Review and maintain betting tax information regarding four client obligations	As required	Nil	
	All betting tax pages (stocktake)	Due date TBC		

Payroll Tax

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Seminars: Targeted to local clients and their advisors	12 x year	-	
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	External website content: QLD contribution to interjurisdictional payroll tax website (payrolltax.gov.au) via TCEC and on-demand webinar/video content	As required	-	
PRT-LDG01 PRT-LDG02	Ad-hoc reminders • Educational Reporting requirements	5 x Ad-hoc alerts (est.)	5	<p>Campaign sent to non-grouped PRT clients who, had a credit from their 2023 annual return; however, had overclaimed their annual deduction by declaring they paid all their wages in the second half of the year (i.e. receiving the greater deduction %)</p> <p>Campaign sent to clients with a half-yearly lodgement frequency who, in prior FY's, were entitled to claim a fixed periodic deduction in their half-yearly return and failed to. Contains instructions for how to calculate and claim FPD</p> <p>Campaign sent to clients with overpayments/duplicate payments and no bank details, prompting them to add details so QRO could refund the money.</p> <p>Campaign sent to clients with overpayment/duplicate payments and historic bank details, prompting a review of these details prior to QRO refunding money.</p> <p>Campaign sent to DGE's who had declared the same wages in their 2023 annual return, as their group's wages, prompting a review and contact.</p>
PRT-LDG01 PRT-LDG02	Campaigns Obligations call-out (annual return default, parked returns, permissions QRO online)	4 x campaigns	1	<p>P&A assisted Administered Revenue with refunding duplicate/overpayments to payroll tax clients. Two e-alerts relating to bank details (outlined above) were issued as part of the campaign. Approximately 800 duplicate payment/overpayment credits were processed as part of this campaign.</p>

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Webinars may include: • Annual return	6 x webinars	0	No webinars conducted during the quarter.
PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03 PRT-PYM01	QRO Online banners: Design and deploy topics covering: Change of status Lodgement and payment obligations Correct reporting of taxable and exempt wages, managing client details	4-5 x banners between April – August	0	No banners published during the quarter
PRT-LDG01 PRT-LDG02	Lodgement reminders: 360CV reminders	33 x periodic return electronic reminders 11 x periodic return paper reminder 3 x annual return electronic reminders 1 x annual return paper reminders	11	Periodic lodgement reminders sent to all registered clients regarding December - February reporting periods (who had not lodged by the day before due date). Approx. 90% of client base lodged by due date, 10% may continue to receive overdue notices.
PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Annual return promotional activities: • Information well (QRO Online banner) Alert box	3-4 x info wells or alert boxes published between April - August	0	No annual return promotional activity during the quarter.
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Industry engagement: • Tailored communication and engagement with external stakeholders and industry groups to raise awareness of legislation and/or key risks. • E-newsletter content: o ASIAL o Queensland Master Builders o ATO Small Business Newsroom	As required	0	
PRT-LDG01 PRT-LDG02	Social media communications: Lodgement obligation reminders via social media Annual return communications kit (LinkedIn, Treasury Facebook)	1 communications kit x year 12 lodgement reminders x year	-	
Various risks	Information videos: Produce a series of videos providing important facilitative compliance information (Intention for these to replace webinars)	8 x videos (in development)	0	Videos still in development - nothing has been published to date.

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
PRT-REG01 PRT-REG02 PRT-LDG01 PRT-LDG02 PRT-PRT01 PRT-RPT02 PRT-RPT03	Internal website content - Review and maintain comprehensive payroll tax information on the QRO website including: Change of status Lodgement and payment obligations Correct reporting of taxable and exempt wages, managing client details	As required	3	- Update to Allowances web content to amend MV allowance and corresponding example. Prior content references same rates as ATO; however, PRT lags the ATO by one year. - Update to wording in the 4-tier nexus test. - Update to wording around regional employer discount eligibility.
PRT-PYM01	Dunning letters: First reminder letter Final reminder letter Advise of enforcement actions Escalated Warning Letter Garnishee Notice	800 x month of automatic reminder notices Enforcement actions as required	First reminder letter - 4587 Final reminder letter - 1818 Escalated Warning Letter - 10 Garnishee Notice - 15	
PRT-PYM01	Telephone and email contact with debtors with the aim of early engagement, assisting clients with understanding their obligations and payment options.	Approx 300 x month 200 Emails x month	phone calls - 6271 interaction/emails - 9381	Please note phone calls & emails not separated by tax stream includes LT/PT/ Duties and Royalties

Land Tax

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
All risks	Forms and systems: Deliver improvements to Land Tax forms and system enhancements including changes to auto-approval rules for exemptions. Monitor Sam enquiries and utilise survey and web analytics to make improvements to content to help clients to get it right.	1 per year or as required	2	Single assessing for land tax - enabled UTI on original assessments, aligning land tax administration with the TAA. LT24 - Deceased estates form was updated to align with new Public Ruling LTA023.1- Deceased estates, new version approved and published on 21 March.
All risks	Website content: Annual review of Land Tax website information to ensure that it is complete and presented in a way that supports clients to get it right. While it may be one review per year, there are several webpages to consider as part of the process.	1 per year (minimum)	2	Primary production webpage published. Updated QRO Deceased estate webpage published to align with new Public Ruling LTA023.1- Deceased estates.
LTX-RPT04	Education campaign to be developed: A front-end compliance educational letter to be issued to taxpayers receiving the SDD to inform them about their obligations to retain SDD. This may result in some voluntary disclosures notifying the Commissioner of their ineligibility.	Education campaign - 1 x letter	0	As noted in RBRM Change Request, SDD educational letter has been delayed due to limited resourcing and ongoing PandA assistance by A&I and will be progressed across Q4 and into 2024-25.
LTX-RPT01 LTX-RPT02 LTX-RPT03	Re-engagement with clients that have reached the threshold this year that have not received a liability notice for the last couple of years.	2 per year	1	The remainder of the first-time taxpayer natural resident individuals were processed through the UAHE ACS model and BOLN and SNOIA letters were issued to clients where one of their current landholdings was identified as their principal place of residence.
LTX-RPT02	Remind primary producers they need to check their exemptions to make sure details are up to date and they remain entitled to the exemption they are receiving.	April – June Based on number of primary producer exemptions.	1	RMS opened for key date 1 July 2024 and cohort identified.
LTX-LDG01 LTX-RPT01	Public rulings: Development of public rulings to assist interpretation of legislation relating to land tax deceased estates and help clients understand and comply with their obligations.	As required	2	TAD published the new subdivider discount public ruling and the deceased estates public ruling.
LTX-PYM01	Dunning letters: • First reminder letter • Final reminder letter Advise of enforcement actions: Mortgagee requisitions Statutory Charge Garnishee	1800 per month of automatic reminder notices (excluding enforcement actions) Enforcement action as required	First reminder letter - 17,087 Final reminder letter - 544 Mortgagee requisitions – 22 Statutory Charge - 29 Garnishee - 7	

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
LTX-PYM01	Telephone and email contact with debtors with the aim of early engagement, assisting clients with understanding their obligations and payment options.	Approx. 750 calls per month and 500 emails per month	phone calls - 6271 interaction/emails – 9381 Please note phone calls & emails not separated by tax stream includes LT/PT/ Duties and Royalties	

Royalty

Revenue Product	Risk Code	Activity	Annual Objective	Objective Achieved for Quarter		Comments
All Products	All risks	Compliance outcomes: Publish and publicise deidentified compliance outcomes, particularly CIE matters (A&I to initiate)	As required	0	Nil	
All Products	All risks	Public rulings: Publish and publicise new or amended public rulings (A&I to initiate request to TAD)	As required	0		Several ruling requests are with TAD
All Products	All risks	Website content: Annual review of Royalty website information to ensure that it is complete and presented in a way that supports clients to get it right.	Once per year (minimum)	2		Publication of new estimates (petroleum and mineral) form version.
All Products	All risks	Industry engagement: Royalty industry engagement activities, including through the Resource Consultative Committee	As required	0	Nil	
All Products	ROYBPMP-PYM01 ROYC - PYM01 ROY-PYM01	Dunning Letters: • First reminder letter • Final reminder letter • Advise of enforcement actions • Manual recovery letter • Garnishee Notices	Average of 10 x month (excluding enforcement actions) Enforcement action – as required.	First reminder letter - 27 Final reminder letter - 0		
BPMP	ROYBPMP-LDG02	First lodgement reminder and final lodgement reminder notices issued, then default assessments raised (non-revenue).	Once per year	N/A	N/A	
BPMP	ROYBPMP-LDG01	Lodgement reminder notices quarterly clients	Quarterly	6		Six quarterly registered clients were issued a lodgement reminder notice
BPMP	ROYBPMP-LDG02	Lodgement reminder notices annual clients	Once per year	N/A		Will not be relevant until Q1 2024-25 FY
Coal	ROYC-LDG01	Lodgement reminder notices quarterly clients	Quarterly	0		All quarterly clients lodged royalty returns before the due dates
Coal	ROYC-LDG02	Lodgement reminder notices annual clients	Once per year	N/A		Will not be relevant until Q1 2024-25 FY
Coal	ROYC-LDG02	First lodgement reminder and final lodgement reminder notices issued, then default assessments raised (non-revenue).	Once per year	N/A		Will not be relevant until 2024-25 FY

Duties

Revenue Product	Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
All Products	All Duties Risks	Annual review of self-assessor framework	Annual	See comments	Nearing completion
All Products	All Duties Risks	Website content: Updates resulting from common issues identified during BAU, following objection outcomes or court decisions, change of practice etc. Content developed in consultation with Web Team.	Ad hoc basis as required	1	Nil from COD Nil from P&A A&I DG: Actioning these cases closer to the current financial year should reduce the number of complaints, objections and ministerials.
Transfer Duty	DUTT-LDG02 DUTT-LDG03	Continuation of light touch outbound awareness text and email program.	4000-6000 contacts a week	No changes	
Transfer Duty	DUTT-RPT01 DUTT-RPT02 DUTT-RPT03 DUTT-RPT05	Ongoing case management and communications with regular advisors.	Ad hoc	Ongoing	
Transfer Duty	DUTT-REG02	E-alert to self-assessors to clarify common issues when required. Lodgement reminders	12 per year	2	
Transfer Duty	DUTT-RPT04	Client education campaign and industry consultation underway on acceptable valuation standards.	Ad hoc	-	
Transfer Duty	DUTT-RPT04	Public ruling: Lodgement frequency for professional partnerships Website content: Acceptable evidence of value of professional partnership acquisitions	One public ruling Website content as required	-	
Transfer Duty	DUTT-REG02	Webinars	2 per year	1	
Transfer Duty	DUTT-PYM01	Dunning Letters – First reminder letter Final reminder letter Advise of enforcement actions o Manual recovery letter o Garnishee Notices	Approx 10 per month of automatic reminder notices (excluding enforcement actions) Enforcement action – as required.	First reminder 525 Final reminder 0	
Landholder Duty	DUTL-RPT01 DUTL-RPT02 DUTL-RPT03 DUTL-RPT04	Ongoing case management and communications with regular advisors.	Ad hoc	Ongoing	
Insurance Duty	All risks	E-alert to self-assessors to clarify common issues when required.	Ad hoc basis as required	0	

Insurance Duty	All risks	Website content: Annual review of Insurance duty website information to ensure that it is complete and presented in a way that supports clients to get it right first time.	Yearly and as required	0
Vehicle Registration Duty	All risks	Website content: Annual review of Motor Vehicle duty website information to ensure that it is complete and presented in a way that supports clients to get it right first time	Yearly and as required	-
Vehicle Registration Duty	DUTV-RPT01	Potential joint campaign with TMR to address issue of underreporting of vehicle duty and consequences for non-compliance.	Engagement with TMR on an ad hoc basis as required Q4 – CY2023	-

Grants

Revenue Product	Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
FHOG	FHOG-PYM01 FHOG-RPT01 FHOG-RPT02	Approved agent feedback/education. Emails sent to approved agents where a grant has been paid in error, an application has been assessed incorrectly or another circumstance has prompted the requirements for education to be provided to the agent.	Ad hoc basis as required	41	
RHBBG	RHBBG-RPT01 RHBBG-RPT02	Claim reminder email/s - The applicant is sent reminder email/s inviting them to lodge their claim (on nominated completion date, 90 days, or 180 days after).	As required	48	
HBG	HBG-RPT01	Builder in liquidation notification email – Sent to applicants who engaged a builder who is now in liquidation. Information tailored to transaction type and payment status	As required	0	

Collections - Penalty Debt

Risk Code	Activity	Annual Objective	Objective Achieved for Quarter	Comments
SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	SPER notices: • Enforcement orders • Instalment plan arrears or amendments • Notice of intention to suspend driver's license • License suspension reminder • Statements of account Registered warrant warning letters	Average 300,000 per month	<ul style="list-style-type: none"> • 265,883 enforcement orders • 417,225 instalment plan related • 123,117 notice of intention to suspend drivers license • 2,831 license suspension reminders • 5,587 statements of accounts • 6,019 registered warrant warning letters 	The overall volume of outgoing correspondence issued in Q3 is slightly up compared to Q2. This is due to the lifting of disaster recovery suspension on debtor account late in the quarter.
SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	DMC SMS campaigns: • New debtors • Existing debtors with new debts • Driver's license suspension action pending • Current driver's license suspension • IP debtors in arrears • Potential garnishment warning • Targeted debtors prior to field enforcement campaigns	Average 35,000 per month	183,764	Similar volume of SMS message campaigns to debtors for the quarter
SPER-LDG01 SPER-PYM01 Segments 2-4 SPER-PYM02 Segments 1-3 SPER-RPT01	DMC outbound call campaigns: • New debtors • Existing debtors with new debts • Debtors with aged debts, distracted driver debts, COVID fines, unpaid tolling debts • Recently defaulted instalment plans • non-compliant debtors Pending registration of interest over property	Average 70,000 per month	63,594	Slightly higher volume of outbound call campaigns to debtors for the quarter
SPER-PYM02 Segment 3	Enforcement media campaigns: Campaigns conducted prior to or after field enforcement	10 x campaign	0	No media campaigns for Q3 due to disaster recovery suspensions being in place for large portion of debt pool due to pre XMAS weather events.

