




How to access the Compliance Review questionnaire through the Online Services Portal

Use this guide if you have received an email from RevenueWA asking you to complete a questionnaire about:

- property ownership or
- your liability to pay payroll tax or
- vehicle licence duty.

 Government of Western Australia
Department of Finance
RevenueWA

Dear Sir / Madam

Your Reference
Client Name

We have information that indicates a property you owned may have incorrectly received a residential exemption for the 2022/2023 assessment year. We request that you complete a questionnaire about the property's ownership and use on RevenueWA's Online Services Portal to assist us with assessing your eligibility for the exemption.

What is land tax?
Land tax is an annual tax on land that is not exempt. Your property received an exemption on the basis that the owner of the land was using the land as their primary residence. [See more information about land tax.](#)

What we need you to do
Complete the questionnaire by **2nd May 2024**. [Use this link](#) to access the Online Services Portal. We support Google Chrome, Microsoft Edge, Mozilla Firefox, and Safari.
Click [here](#) to access the user guide which will assist with accessing the online questionnaire outlined in steps 1 to 4 below.

1. Create or log into your RevenueWA Portal account
2. Select **Compliance Review**
3. Enter the **Reference No** and the **Client Name** stated at the top of this email
4. Respond to the questionnaire

You must have a portal account to access the questionnaire. If you don't already have one, please follow the instructions to register for your free, secure account.

Outcome of the review
Based on the information you provide we will either:

- confirm the property qualifies for the exemption
- notify you that the property doesn't qualify for the exemption
- contact you to obtain further information.

If you don't complete the questionnaire and provide us with the evidence the exemption has been applied correctly, the exemption may be removed based on the information we already have.

If the information you provide in the online review is later found to be incorrect, you may be subject to penalties at a higher rate. Please see [Commissioner's Practice TAA 19 'Remission of Penalty Tax - Reassessments'](#) for more information.

How do I know this email is legitimate?
To confirm the information in this email, visit www.wa.gov.au (the WA State Government website).

1. In the search field on the homepage, type 'compliance review portal guide'
2. Click the first result, which directs you to www.wa.gov.au/government/multi-step-guides/online-services-portal-guide/compliance-review-portal-guide
3. Click on 'Online Services Portal' in the body of the page
4. Follow the earlier instructions to complete the questionnaire.

Please disregard this email if you are not the intended recipient. Under the Taxation Administration Act 2003 a person who intentionally or unintentionally provides information that is incorrect, incomplete or misleading may be subject to additional penalties or prosecution.

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A link to the [Online Services Portal](#) has been provided in your email.

- If you **do not** already have an account for the Online Services Portal, [follow these steps to register and create an online account](#).
- If you **do** already have an account for the Online Services Portal, [follow these steps to log in to your existing online account](#).

Before you complete the questionnaire, you may wish to upload documents supporting your [authority to act](#) as an authorised person.

Once you have done this, an Online Questionnaire screen like the examples below will be displayed. Please complete and submit the questionnaire by the date stated in your email.

Land Tax Primary Residence Exemption

RevenueWA has information to suggest that the property at **KARRO 25 AUGUSTA DRIVE** (the property) may not be eligible for the land tax exemption previously applied for the 2022/2023 assessment year.

The information you provide in this questionnaire will assist us to determine whether the property is eligible for the exemption. If you are completing this questionnaire as an authorised representative, your answers should be based on the owner's use of the property.

[See our website](#) for more information about land tax.

1 Primary Residence

For which of the following assessment years was the property your primary place of residence?

Assessment Year	Primary residence?
2019/20 (20 June 2019)	<input type="radio"/> Yes <input type="radio"/> No
2020/21 (20 June 2020)	<input type="radio"/> Yes <input type="radio"/> No
2021/22 (20 June 2021)	<input type="radio"/> Yes <input type="radio"/> No
2022/23 (20 June 2022)	<input type="radio"/> Yes <input type="radio"/> No
2023/24 (20 June 2023)	<input type="radio"/> Yes <input type="radio"/> No

Your primary place of residence is where you eat and sleep and have your settled or usual abode. It is where you live, the place you call home. [See more information about](#) **HOW TO DETERMINE YOUR PRIMARY PLACE OF RESIDENCE**

To qualify for the exemption, the owner must use the property as their primary place of residence at midnight 30 June for the assessment year. For example, 30 June 2022 would apply to the 2022/23 assessment year.

2 For any of the assessment years listed above, what are the addresses of any other properties you owned and used as your place of residence on 30 June?

Online Questionnaire

Payroll Tax Unregistered Employer

RevenueWA has information to suggest that the employer at **1000 1ST ST PTY LTD** (the entity) may not have paid the correct amount of payroll tax for the financial year ending 30 June 2022, 2023, 2024 and 2025.

The information you provide in this questionnaire will assist us to determine whether the entity is liable to pay the tax. You will be asked to enter your unique and secure account on the RevenueWA portal.

1 WA Employees

1.1 Do you employ employees in Western Australia?

☐ Yes ☐ No

1.2 Do you use any of the entity's first engaged employees in Western Australia?

☐ Yes ☐ No

2 Payroll Tax Liability

1.1 The employer paid the liability, please provide the liability value for the entity's under review. These values are correct unless you wish to state:

Assessment Period	WA Taxable Wages	Western Region	Total Australia-wide Wages
2020 (01/07/2019 - 30/06/2020)	00	00	00
2021 (01/07/2020 - 30/06/2021)	00	00	00
2022 (01/07/2021 - 30/06/2022)	00	00	00
2023 (01/07/2022 - 30/06/2023)	00	00	00

Online Questionnaire

Vehicle Licence Duty

RevenueWA has information to suggest that the licence holder for vehicle **1000 1ST ST PTY LTD** (the entity) may not have paid the correct amount of vehicle licence duty for the financial year ending 30 June 2022, 2023, 2024 and 2025.

The information you provide in this questionnaire will assist us to determine whether the entity is liable to pay the tax. You will be asked to enter your unique and secure account on the RevenueWA portal.

Transaction Details

1.1 Select the category and then describe your relationship with the tax:

☐ Yes ☐ No

1.2 Please enter the total value (including GST) of the goods or services supplied to you by the entity at the time of the transfer of the goods:

1.3 How was payment for the vehicle made?

☐ Yes ☐ No

1.4 Please enter the total value (including GST) of the goods or services supplied to you by the entity at the time of the transfer of the goods:

1.5 How was payment for the vehicle made?

☐ Yes ☐ No

Register and create an online account

1. On the Online Services Portal home page, click Register in the Online Account box.
2. Provide your name and email address. Tick 'I am not a robot' and click 'Submit'.

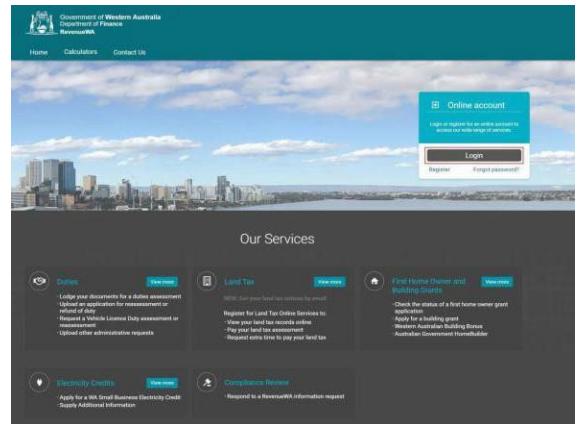
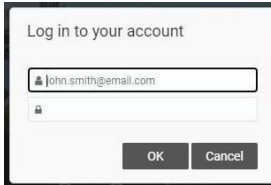
3. Click 'OK' on the pop-up information box.
4. An email will have been sent to the email address you provided. Select 'Continue' or click the link to finish creating your account. This will take you to the Registration screen.
5. On the registration screen, create and confirm your password, add your contact details and select 'Register'. This will take you back to the Online Services Portal.
6. Your user login details will be displayed in the top right corner of the screen.

7. Select Compliance Review from the bottom of the screen.
8. Provide your Reference No and Client name. This information is in the email from RevenueWA.

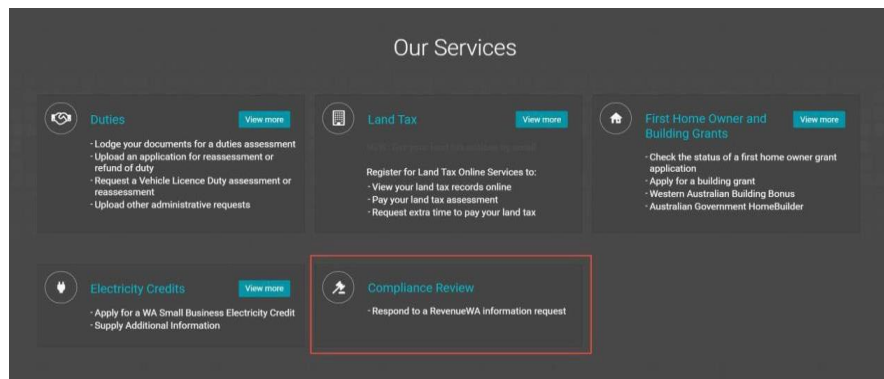
Please note, for payroll tax, the Client Name is the Entity Name. Select 'OK'. The authority to act will be displayed.

Log into your existing account

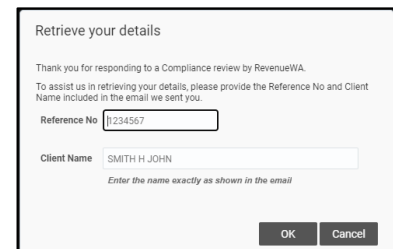
1. On the Online Services Portal home page, click 'Login' in the Online Account box.
2. Enter your login details and select OK.



3. Your user login details will be displayed in the top right corner of the screen.
4. Select Compliance Review from the bottom of the screen.



5. Provide your Reference No and Client name. This information is in the email from RevenueWA. Please note, for payroll tax, the Client Name is the Entity Name. Select 'OK'. The Proof of identity or authority to act will be displayed.



Authority to act

Complete the 'authority to act' field.

You may upload a document supporting your authority to act. To add a document, select the document type, choose the file and select 'Upload'.

Complete the declaration tick box.

Select 'Continue'.

