



Taxation Hardship Review Board

Hardship relief

If you are genuinely facing serious financial hardship and can show you are unable to pay your State tax or duty assessment, you may be eligible to apply for relief under the NSW *Taxation Administration Act 1996*.

State taxes include land tax, payroll tax and duties.

Based on your financial records, the Taxation Hardship Review Board will assess your financial situation and determine whether by paying your tax assessment, you and your immediate family would suffer serious financial hardship.

What is the Taxation Hardship Review Board?

The Taxation Hardship Review Board is an independent statutory body responsible for determining whether a taxpayer has the financial ability to meet his or her tax obligations.

The Board meets regularly and consists of the Auditor-General, the Secretary of the Treasury and the Chief Commissioner of State Revenue or their delegates.

Before you can apply for any form of hardship relief

You must have received a notice of assessment of tax or duty from the Office of State Revenue (OSR). Hardship applications will not be considered until the final tax or duty liability is determined.

Experiencing difficulty paying your tax or duty liability?

OSR will allow you to pay your tax or duty liability over a reasonable period of time in cases of genuine and unforeseen financial difficulty or hardship.

A full statement of your financial position, including assets and liabilities is usually required in such cases.

You can contact the Debt Management Branch of OSR (see back page for contact details).

MORE INFORMATION

Taxation Hardship Review Board

The Secretary
Taxation Hardship Review Board
c/o GPO Box 4042
Sydney NSW 2001



1300 368 710



(02) 9689 6632



www.hrb.osr.nsw.gov.au

OSR directory

Duties (Conveyances, mortgages, contracts)

Phone: 1300 139 814*

Fax: (02) 9689 8280

Email: duties@osr.nsw.gov.au

Payroll tax

Phone: 1300 139 815

Fax: (02) 9689 8200

Email: payrolltax@osr.nsw.gov.au

Land tax

Phone: 1300 139 816

Fax: 1300 363 806

Email: landtax@osr.nsw.gov.au

Compliance and voluntary disclosure

Phone: 1800 806 592*

Fax: (02) 9689 6323

Email: compliance@osr.nsw.gov.au

Debt collection and payment arrangements

Phone: 1300 139 816

Fax: (02) 9689 8462



Phone enquiries
8.30 am – 5.00 pm
Counter services
8.30am – 4.30pm

*Free call within NSW. For interstate clients, call (02) 9689 6200.

Where can I get an application?

Initially, you should talk to an officer from the Debt Management Branch of OSR, who will refer genuine candidates for hardship relief to the Secretary of the Board.

The Secretary will forward an application to you.

Note: all liable parties will be required to complete a separate application form. Fully completed and accurate application forms will then be referred to the Board for its consideration.

What can the Taxation Hardship Review Board do for me?

If the Board is satisfied you have a genuine case for hardship, the Board has the authority to grant you the following relief:

- waive the payment of duty or tax either in part or full
- defer the payment of the duty or tax in part or full
- set payment arrangements specific to your circumstances
- refund the payment of tax or duty where it has already been paid.

There is no right of objection or appeal to the Board's decision under the *Taxation Administration Act*.

Factors considered in determining serious hardship

The Taxation Hardship Review Board considers the following factors when deciding whether or not to grant tax relief:

- whether you can pay your tax or duty by re-arranging your finances
- your overall financial position as shown by income and expenditure and asset and liability statements
- whether your current financial difficulties are short-term
- what you have done to try to pay your liability
- any other factors to support your case for hardship.

How long will the decision take?

The Secretary to the Taxation Hardship Review Board will send you written confirmation that your application has been received and advise when your application is likely to be considered by the Board. The Secretary may request additional information to help the Board with its deliberation.

A decision will be made on the day of the Board meeting or further information will be requested by the Board to assist it in making its decision. You will usually be notified in writing of the Board's decision.

What happens to the debt in the meantime?

Once a hardship application is received by OSR, any further debt recovery action ceases until the Board makes its decision.

If your application for relief is unsuccessful, interest may be charged from the due date of the tax or duty assessment until the debt is paid in full.

Calculators to help you determine your tax or duty liability and detailed tax and duty factsheets are available at www.osr.nsw.gov.au

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