OSR Online – New land tax portal

The Queensland Office of State Revenue (**OSR**) has recently released a new online portal 'OSR Online' (which can be accessed here), which allows registered users to manage their land tax affairs to:

- view their assessment notices, including electing to receive assessments electronically via the portal, instead of paper assessments
- manage details, including ensuring exemptions are appropriately managed
- manage payments and refunds (once this section of the portal goes live).

Once individuals are registered to use the portal, they can then link other landowning entities to their portal – so that the affairs of related companies and trusts can be managed under the one login.

Employees and external advisors such as chief financial officers, bookkeepers, accountants and lawyers can also be permitted access. In determining the level of access to be granted, the landowner can choose the from five different levels, which range from a limited 'read only' access to full 'administrator' status.

The portal is not dissimilar to an online banking portal, allowing landowners and their representatives to manage their land tax affairs in a secure, simple and convenient manner.

Registration

To begin using the portal, you will need to register an account which requires identity verification with one primary evidence document, one secondary and an email address.

This is a quick and easy process with the verification email taking about 5 minutes if you have your driver's licence and Medicare card. Once your identity has been verified, your OSR Online account and portfolio will be generated for you to access via password login.

If you are registering to solely manage your own personal land tax, you will not need to take any further steps. However, further steps are necessary if you wish to:

- link company or trust land-ownings to your profile, and/or
- grant access to other individuals such as employees, bookkeepers, accountants or lawyers.

Linking company or trust land ownings to your account

To link a company or trust, you will need to click on your name at the top right of the screen, and then select **'My profile'**.

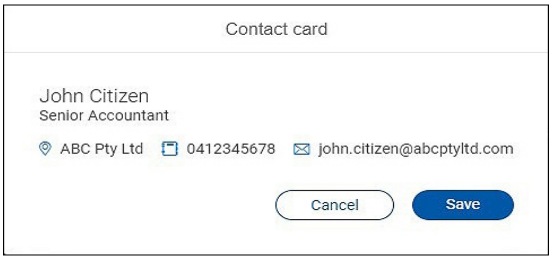
Review the basic details tab and then click on **'Request permission'**. You can then select your role (director, trustee or director of corporate trustee) and enter identifiers of the relevant company or trust to request access.

Granting permissions to accountants, lawyers or other advisers

To allow your accountant or lawyer access to review landholdings, the account holder needs to click on **'Assign permission'** on the bottom of the list on the left hand side of the page. You can then click on the sub tab **'Assign permission'**, which allows you to search for advisors by their surname and professional email address.

Once the external advisor has been identified, you can select revenue type (currently the portal only has land tax, but this will in time extend to payroll tax), the level of authorisation being granted and an expiry date for the authority. A summary of permissions granted is provided under the **'View permission'** subtab, so that landowners can see at a glance who has been grated authority, the level of authority and when this authority will expire.

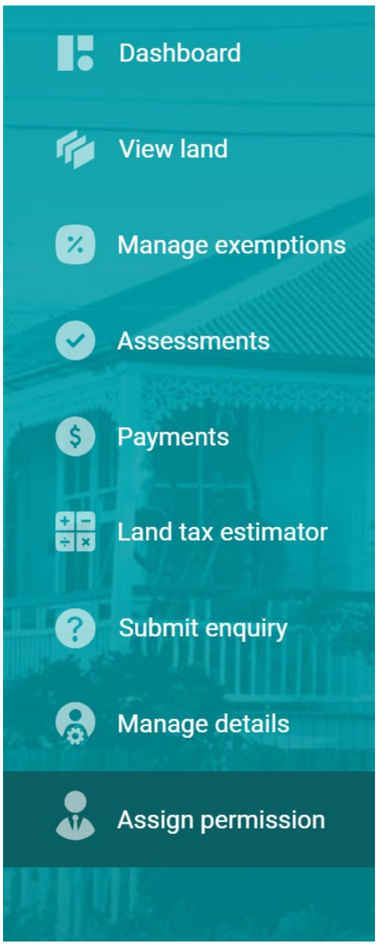
Steps for advisers or employees to establish their profile



To be assigned as a delegate, you need to create a profile contact card. The accountant or advisor will need to register for the portal in their own name (as detailed above) and then click on their name at the top right of the screen, and then select **'My profile'**. Click on 'Professional details' and tick the box that you want to perform tasks for other users and entities. Complete the contact card by clicking **'Edit'** on the right hand side of the screen, so that the accountant will have a contact card similar to that depicted.

This will enable land owners to search for you by your surname and professional email address. To find accounts which have been assigned to you, go to **Home** and navigate to **My clients.**

Functionality of Portal



Once you have registered and arranged your delegations the portal has a user-friendly dashboard which contains at a glance your total land tax comparison and any payments due.

The portal has many other useful components, however some modules appear to still be in progress such as the **Payments** and **Submit enquiry** tab – which we understand will come live once the 2019-2020 land tax assessments issue.

You can view your land parcels under the **View land** section which provides detail dating back three years in relation to the valuation and any exemptions applied to these parcels.

You can lodge your exemptions under the **Manage exemptions** tab, where there are three OSR forms that you can select from and complete online. It also shows what exemptions are currently granted.

Should you access the **Assessments** tab, you will receive a message about receiving your land tax assessment in OSR Online, rather than in the post. If you choose to select this option, you will no longer receive posted assessments and the OSR will email you to the email provided when an assessment has been issued, which you can then access through the portal.

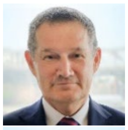
If you do wish to have this option tick the required box, otherwise ignore the message by selecting cancel. Under this tab you can view any assessments issued and download them.

One of the most useful tools available is the **Land tax estimator**. This allows you to estimate your land tax assessments based on the information in your profile plus any acquisitions or disposals you wish to make by entering in the details.

The **Manage details** tab has your basic details locked, however you can add land tax addresses as well as bank details. The bank details tab will be of use where any refunds can be distributed electronically, not via cheque.

In summary the portal provides an all-inclusive area to enable landowners and their advisors to deal with land tax obligations efficiently and effectively. The ability to add delegates provides a useful functionality when it comes to professional advisory as you can allow access to your information under specific controls, while still maintaining ease and security.

For further assistance regarding land tax matters please contact:



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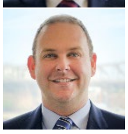

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