

## INVESTIGATIONS REPORT - CN 123456789

### Customer Name

Mr John Scape and Mrs Ann Scape (Customer ID 123456789)

### Customer Survey

No response received.

Should survey be sent (Yes  No )

(If no, please discuss with team leader)

### Project Plan

PPR Investigation

### Recommendations

Based on the investigation the principal place of residence (PPR) exemption against 1 Toorak Road, Toorak will be removed and assessments issued for 2022, 2023 and 2024.

### Actions taken by Investigator

Updated customer details for Mr John Scape and Mrs Ann Scape (Customer ID 123456789)

- Residential address: 2 Collins Road, Toorak

### Actions to be taken by the Amendment Officer

Remove non-issue indicator from;

- Mr John Scape and Mrs Ann Scape (Customer ID 123456789)

Remove the PPR exemption from the property 1 Toorak Road, Toorak effective from 26 December 2021.

Land tax liabilities are to be recalculated for the joint ownership of Mr John Scape and Mrs Ann Scape for the 2021, 2022 and 2023 assessment years.

Generate Land Tax Assessment Notices to the joint ownership of Mr John Scape and Mrs Ann Scape to the postal address of 2 Collins Road, Toorak as required.

Update risk rating to 'High' for all affected customers.

### Objectives

The purpose of this investigation is to verify the land ownership details of Mr John Scape and Mrs Ann Scape under the *Land Tax Act 2005* (LTA), including the validation of applicable land tax exemptions.

Where it is identified the land owner is an absentee owner under the LTA, they will be registered as an absentee owner and the absentee surcharge applied.

### Period under Investigation

Revenue Ruling LTA 007 and GEN014 (Land Tax Assessments – Period of Retrospectivity) together provide guidance as to when a liability is detected by the Revenue Office (RO).

As a general rule, the RO will limit the period of retrospectivity for a land tax assessment to a 4-year period prior to the current calendar year. As a result, this investigation will cover the period 31 December 2020 to the current date.

### Methodology

Initially a desk audit approach is adopted to determine the customer's PPR, by sending a letter to the customer requesting they respond in writing.

Various searches are completed in conjunction with liaison with the customer. Internal and external databases are utilised.

Field investigations may be required where circumstances warrant a more detailed examination to determine the validity of the usage of the property.

## **Research**

### **Records examined**

- Business Intelligence (BI)
- R-Syst
- BI Data Title Search
- Customer Correspondence

### **BI**

BI 1234 has identified conflicts with RTBA, ATO and DLS data for the land at 1 Toorak Road, Toorak which R-Syst shows to be owned by Mr John Scape and Mrs Ann Scape which has held a PPR exemption effective from 26 April 2021.

### **Rev-Sys**

Rev-Sys records Mr John Scape and Mrs Ann Scape owning the land at:

- 1 Toorak Road, Toorak from 27 May 2016 to 26 April 2021. The land has been PPR exempt from 27 May 2016 to 26 April 2021.
- 2 Collins Road, Toorak from 26 April 2021 to 21 December 2023. The land has been PPR exempt from 26 April 2021 to 21 December 2023.

These customers have not been previously assessed for land tax and do not own land individually.

### **BI data warehouse:**

The Land Titles data confirms the land holdings as held in Rev-Sys is correct.

Records with the RTBA show the following bonds lodged against 1 Toorak Road, Toorak

- Lodged on 31 March 2021. This bond was claimed on 4 August 2023.

The 2021 and 2022 ATO Rental records show Mrs Ann Scape (Date of Birth 2 March 1974) declared rental income from the land at 1 Toorak Road, Toorak for 52 weeks in 2021/2022. The rental income start date was 26 April 2021. The customer's residential address was listed as 2 Collins Road, Toorak (effective from 21 April 2022).

The DLS records show Mrs Ann Scape (Date of Birth 2 March 1974) residential address recorded as:

- 2 Collins Road, Toorak (Residential) (effective from 23 January 2023)

The customers updates have been paused.

### **Landata**

The Land Titles data show Mr John Scape and Mrs Ann Scape have owned the land at:

- 1 Toorak Road, Toorak from 26 April 2021 to 21 December 2023.
- 2 Collins Road, Toorak from 27 May 2016 to 26 April 2021.

### **Additional Information**

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Electricity bills for 1 Toorak Road, Toorak, 3184 from 10/08/2020 to 5/09/2022 were registered to Jade Key.

Usage Start Date	Usage End Date	Billing Days	Total Usage (kWh)	Comparator	Source
6/07/2022	5/09/2022	61	850	Reasonable usage	Electricity
6/04/2022	5/07/2022	90	1393	Reasonable usage	Electricity
6/01/2022	5/04/2022	89	883	Reasonable usage	Electricity
6/10/2021	5/01/2022	91	1094	Reasonable usage	Electricity
6/07/2021	5/10/2021	91	1296	Reasonable usage	Electricity
2/04/2021	5/07/2021	94	1162	Reasonable usage	Electricity
6/01/2021	1/04/2021	85	682	Reasonable usage	Electricity
6/10/2020	5/01/2021	91	836	Reasonable usage	Electricity
10/08/2020	5/10/2020	56	729	Reasonable usage	Electricity

Electricity bills for 1 Toorak Road, Toorak from 25/01/2021 to 15/12/2024 were registered to multiple tenants.

Usage Start Date	Usage End Date	Billing Days	Total Usage (kWh)	Comparator	Source
16/11/2024	15/12/2024	29	426	Reasonable usage	Electricity
16/10/2024	15/11/2024	30	489	Reasonable usage	Electricity
16/09/2024	15/10/2024	29	412	Reasonable usage	Electricity
16/08/2024	15/09/2024	30	545	Reasonable usage	Electricity
16/07/2024	15/08/2024	30	840	Reasonable usage	Electricity
16/06/2024	15/07/2024	29	834	Reasonable usage	Electricity
16/05/2024	15/06/2024	30	684	Reasonable usage	Electricity
16/04/2024	15/05/2024	29	486	Reasonable usage	Electricity
15/03/2024	15/04/2024	31	376	Reasonable usage	Electricity
16/02/2024	14/03/2024	27	480	Reasonable usage	Electricity
16/01/2024	15/02/2024	30	390	Reasonable usage	Electricity
16/12/2023	15/01/2024	30	340	Reasonable usage	Electricity
16/11/2023	15/12/2023	29	434	Reasonable usage	Electricity
16/10/2023	15/11/2023	30	477	Reasonable usage	Electricity
19/09/2023	15/10/2023	26	341	Reasonable usage	Electricity
28/04/2023	18/09/2023	144			
28/01/2023	27/04/2023	89	2107	Reasonable usage	Electricity
28/10/2022	28/01/2023	92	2290	Reasonable usage	Electricity
11/10/2022	28/10/2022	17	471	Reasonable usage	Electricity
28/07/2022	10/10/2022	74	2341	Reasonable usage	Electricity
27/04/2022	28/07/2022	92	3082	Reasonable usage	Electricity
28/01/2022	27/04/2022	89	2027	Reasonable usage	Electricity
28/10/2021	28/01/2022	92	2421	Reasonable usage	Electricity
28/07/2021	28/10/2021	92	2915	Reasonable usage	Electricity
28/04/2021	28/07/2021	91	3360	Reasonable usage	Electricity
25/03/2021	27/04/2021	33	110	Reasonable usage	Electricity
25/02/2021	24/03/2021	27	246	Reasonable usage	Electricity
25/01/2021	24/02/2021	30	243	Reasonable usage	Electricity

## **Communication**

An email was sent to Mrs Ann Scape to annscape@gmail.com (taken from a Notice of Acquisition) on 16 April 2025 asking them to confirm whether correspondence can be served on him electronically. A response was received by Mrs Ann Scape and confirmed the email address was correct.

A Notice of Investigation letter dated 16 April 2025 was emailed to Mrs Ann Scape. The Notice of Investigation letter requested a response by 30 April 2025. No response has been received to the Notice of Investigation letter and the email was not returned as undelivered.

A reminder letter dated 1 May 2025 was emailed to Mrs Ann Scape. The reminder letter requested a response by 8 May 2025. No response has been received to the reminder letter and the email was not returned as undelivered.

## **Analysis & Application of the Legislation**

Under Division 1 of Part 4 of the LTA land is exempt land if the land is owned by a natural person and used and occupied as the PPR of that person.

## ***1 Toorak Road, Toorak***

The investigation has determined that 1 Toorak Road, Toorak has not been used as the customer's PPR from the 1 December 2021 based on the following:

- RTBA records show bond being lodged from 31 March 2021 to 4 August 2023.
- ATO returns record rental income for Mr John Scape and Mrs Ann Scape in the 2021 and 2022 tax years for this property.
- ATO returns record rental start date for this property is 26 April 2021.
- Vic DLS data shows Mr John Scape shows his residential address as 2 Collins Road, Toorak from 6 November 2020.
- ATO returns record Mr John Scape current residential address as 2 Collins Road, Toorak from 7 September 2023.
- ATO returns record 2 Collins Road, Toorak current residential address as 2 Collins Road, Toorak from 21 April 2022.
- Electricity utility search shows multiple tenants were registered for bills at 1 Toorak Road, Toorak during the investigation period.

Therefore, the PPR exemption held by Mr John Scape and Mrs Ann Scape for 1 Toorak Road, Toorak is invalid pursuant to section 54 of the LTA from 1 December 2021.

#### **AOS**

The absentee owner surcharge was not considered during this investigation as no background research suggested that Mr John Scape and Mrs Ann Scape were likely to be absentee persons.

#### **Assessments**

- Land tax assessments are to be issued to Mr John Scape and Mrs Ann Scape for the 2022, 2023 and 2024 land tax assessment years for property 1 Toorak Road, Toorak.

#### **Penalties**

##### *No Error Notification Default*

Mr John Scape and Mrs Ann Scape have not committed an Error Notification Default as they have not been previously issued a land tax assessment for the 2010 year onwards.

As an Error Notification Default has not occurred, penalty tax as prescribed under Division 2 of Part 5 of the TAA will not apply on this occasion.

<b>Investigator</b>	<b>Jane Smith</b>
	<b>Date Date</b>
<b>Reviewing Officer</b>	<b>Bruce Cape</b>
<b>Date 1 April 2025</b>	