

AUSTRALIAN CAPITAL TERRITORY

TAXATION ADMINISTRATION ACT 1999

DETERMINATION OF FEES

INSTRUMENT NO. 175 OF 1999

EXPLANATORY STATEMENT

The *Taxation Administration Act 1999* (the Act) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees.

Division 1 of Part X of the Act deals with objections by taxpayers. In particular, section 100 gives the taxpayer the right to lodge a written objection to certain assessments or decisions. Section 100 of the Act was recently amended to include subsection 100(2) so that a fee must accompany each objection.

This determination under section 139A of the Act, for the purposes of subsection 100(2), sets the fee to accompany an objection to an assessment or an objection to a decision, at \$50 and applies on and from 1 July 1999.

Authorised by the Treasurer