

Australian Capital Territory

Taxation Administration (Objection Fees) Determination 2004 (No 2)

Disallowable instrument DI2004—77

made under the

Taxation Administration Act 1999, s 139A Determination of fees

EXPLANATORY STATEMENT

This determination is effective on and from 1 July 2004.

Under section 139A of the Taxation Administration Act the Minister has authority to determine, in writing by disallowable instrument, fees for this Act.

The purpose of this instrument is to revoke DI2004-64 which was notified on the ACT Legislation Register dated 4 May 2004. As a consequence of this revocation, Disallowable Instrument No 175 of 1999, which was notified in the Gazette on 14 July 1999 comes back into force and must also be revoked.

This instrument also determines two different fees for the purposes of section 100 (2) of the Taxation Administration Act to accompany an objection made under section 100 (1) of that Act. In effect, this is a continuation of the previous fee structure. This instrument determines:

- the objection fee of \$50 for objections under section 100 (1) of the Taxation Administration Act in relation to an assessment or a decision; and
- a different objection fee of \$20 where an objection is made under section 100 (1) of the Taxation Administration Act and section 71 of the *Rates Act 2004* (Objections relating to valuations—general) applies.

The lower fee only applies where the objection to your rates assessment is based on dissatisfaction with the determined unimproved value of the land.

Authorised by the Treasurer

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au