Australian Capital Territory

Taxation Administration (Objection Fees) Determination 2006 (No 1)

Disallowable instrument DI2006—103

made under the

Taxation Administration Act 1999, **s 139A Determination of fees**

EXPLANATORY STATEMENT

The purpose of this instrument is to revoke DI2004-77, which was notified on the ACT Legislation Register on 31 May 2004. It also determines a new fee to accompany an objection under section 100 (1) (other than objections that relate to valuations) and redetermines the existing fee for objections that relate to land valuations.

Under section 139A of the *Taxation Administration Act 1999* (the Taxation Administration Act) the Minister has authority to determine, in writing by disallowable instrument, fees for this Act.

This instrument 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. This instrument determines:

- An objection fee of $64 for objections under section 100 (1) of the Taxation Administration Act in relation to an assessment or a decision; and

- An 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 fee to accompany an objection made under section 100 (1) of the Taxation Administration Act has been indexed from 1999, when it was last updated, at the December quarter wage price index.

Previously, fees and charges have generally been indexed at the consumer price index. The adoption of the wage price index recognises that increases in the costs involved with service provision are mainly dependent on wage increases and ensures that parity between revenues and expenses can be maintained.

The lower fee only applies where an objection to a rates assessment is based on dissatisfaction with the determined unimproved value of the land. This fee remains unchanged.

This determination commences on 1 July 2006.

Authorised by the Treasurer