First Home Owner Grant (Objection Fees) Determination 2014 (No 1)

Disallowable instrument DI2014–178

made under the

First Home Owner Grant Act 2000, s 54 (Determination of Fees)

EXPLANATORY STATEMENT

- 1. The purpose of this instrument is to revoke DI2006-136 and to determine the fee payable for an objection under section 25 of the *First Home Owner Grant Act 2000*.
- 2. Section 25 of the *First Home Owner Grant Act 2000* provides that an applicant may give a written objection to the Commissioner for ACT Revenue, if the applicant is dissatisfied with the Commissioner's decision in any way.
- 3. The fee associated with an objection has been increased with this instrument. An objection relating to an application for the First Home Owner Grant has increased from \$64 to \$67. As announced in the 2014-15 Budget, all ACT Government regulatory service fees will be indexed on consistent basis from 2014-15, with the indexation rate set at WPI plus 1 per cent (4 per cent this financial year). All increases are rounded to the nearest dollar.
- 4. This instrument includes a new provision where the Commissioner may waive all, or part of the determined fee. This provision will reduce the administrative issues associated with the yearly transition to new fee values. For a waiver to be considered, an officer delegated under section 29 of the *First Home Owner Grant Act 2000* must find it unreasonable or impractical for part, or the whole, of an objection fee to be collected.
- 5. This instrument will commence 1 July 2014.
- 6. This instrument revokes Disallowable Instrument DI2006-136. However, DI2006-136 continues to apply to objections made from 1 July 2006 to 30 June 2014, inclusive.

Authorised by the Acting Treasurer Katy Gallagher MLA