

# Taxation Administration (Objection Fees) Revocation 2015

## Disallowable instrument DI2015-169

made under the

***Taxation Administration Act 1999*, s 139A (Determination of Fees)**

## EXPLANATORY STATEMENT

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1. The purpose of this instrument is to revoke DI2014-177 and abolish the relevant objection fees under section 100 (1) of the *Taxation Administration Act 1999*.
2. Section 100 (1) of the *Taxation Administration Act 1999* provides that a taxpayer may lodge a written objection with the Commissioner for ACT Revenue if the taxpayer is dissatisfied with-
  - a. an assessment, other than a compromise assessment, that is shown in a notice of assessment served on the taxpayer; or
  - b. a decision mentioned in schedule 1 or schedule 2 of the *Taxation Administration Act 1999*; or
  - c. a decision under a tax law that is prescribed under:
    - i. *Duties Act 1999*, s 252
    - ii. *Land Rent Act 2008*, s 33
    - iii. *Land Tax Act 2004*, s 38
    - iv. *Rates Act 2004*, s 70.
3. The fees associated with an objection were determined by DI2014-177. For an objection relating to a valuation, the fee payable was \$21. All other objection fees were \$67.
4. Removal of the objection fees provides a number of benefits to all parties involved in the objection process. It will relieve an administrative burden from the ACT Revenue Office, shorten objection timeframes, and provides taxpayers with clearer and simpler avenues through the objection process. It also presents a red tape reduction for the ACT Government.
5. This instrument commences on 1 July 2015.
6. This instrument revokes Disallowable Instrument DI2014-177. However, DI2014-177 continues to apply to objections made from 1 July 2014 to 30 June 2015, inclusive.

Authorised by the Treasurer  
Andrew Barr MLA