

Australian Capital Territory

Taxation Administration Amendment Regulation 2018 (No 1)

Subordinate law SL2018–17

made under the

Taxation Administration Act 1999

EXPLANATORY STATEMENT

SUMMARY

Section 97 (d) of the *Taxation Administration Act 1999* permits disclosures of confidential taxpayer information to specified people, such as the Ombudsman and the Auditor-General. Section 97 (d) (x) allows additional people to be prescribed by regulation.

The *Taxation Administration Amendment Regulation 2018 (No 1)* amends the *Taxation Administration Regulation 2004* (the Regulation) to allow the Commissioner for ACT Revenue (the Commissioner) to disclose taxpayer information to the chief planning executive for the purpose of working out the required fee under section 298D of the *Planning and Development Act 2007* (the Planning and Development Act).

OVERVIEW

Section 289D of the Planning and Development Act provides that a lessee must pay the planning and land authority a fee if the time to complete works has been extended under the Act. The fee payable is calculated by reference to the amount of rates imposed under the *Rates Act 2004* in relation to the land for the year to which the extension of time relates.

The authority must give the lessee written notice of the required fee payable at the end of each year or part year of the period of extension. The fee must be paid on or before the payment date stated in the notice.

The most efficient way for the authority to calculate the fees is for the Commissioner to provide information about the rates liabilities of each parcel of land directly. The *Taxation Administration Act 1999* (Taxation Administration Act), section 97 does not permit the disclosure of rates liability information to the authority.

Without access to this information the authority is not able to determine the extension of time fees payable or to meet its legislative obligations under the Planning and Development Act. Previously the information had been provided on an ad hoc basis and ultimately resulted in delays in the process and the payment of extension of time fees.

The amendment to the Regulation will provide legal certainty and enable the Commissioner to provide the chief planning executive with rates liability information for the limited purpose of calculating section 289D extension of time fees.

The authority will need to lodge a request with the Commissioner to receive the information in each instance, and will not receive access to any revenue systems or bulk information.

HUMAN RIGHTS

This regulation does not have any human rights implications.

COMMENCEMENT

The amendments commence on the day after notification.

Notes on clauses

Clause 1 Name of regulation

This clause provides that the name of the amendment is the *Taxation Administration Amendment Regulation 2018 (No 1)*.

Clause 2 Commencement

This clause provides that the regulation commences on the day after its notification day.

Clause 3 Legislation amended

This clause provides that the regulation amends the *Taxation Legislation Administration Regulation 2004*.

Clause 4 New section 4 (4A)

This clause inserts a new section allowing the disclosure of information about the rates imposed on land to the chief planning executive for the limited purpose of working out the fee under section 289D of the *Planning and Development Act 2007*.