

Taxation Administration (Objection Fees) Determination 2014 (No 1)

Disallowable Instrument DI2014-177

made under the

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

1 Name of instrument

This instrument is the *Taxation Administration (Objection Fees) Determination 2014 (No 1)*.

2 Commencement

This instrument commences on 1 July 2014.

3 Determination of fee

I determine that, for the purposes of section 100 (2) of the *Taxation Administration Act 1999* (the Taxation Administration Act) the fee that accompanies:

- a) an objection under section 100 (1) of the Taxation Administration Act (other than an objection mentioned in paragraph b) below) is \$67; and
- b) an objection under section 100 (1) of the Taxation Administration Act to which section 71 (Objections relating to valuations – general) of the *Rates Act 2004* applies, is \$21.

4 Payment of fee

The determined fee is payable on the lodgment of a written objection made to the Commissioner for ACT Revenue.

5 Waiver of all or part of the fee

In accordance with section 56 (5) (g) of the *Legislation Act 2001* the Commissioner for ACT Revenue may waive all, or part of the determined fee, if an officer delegated under section 104 of the Taxation Administration Act deems it unreasonable or impractical for part, or the whole, of an objection fee to be recovered.

6 Revocation

This instrument revokes DI2006-103.

7 Transitional Provisions

DI2006-103 continues to apply for the period 1 July 2006 to 30 June 2014 inclusive.

Katy Gallagher MLA
Acting Treasurer
25 June 2014