

Australian Capital Territory

Taxation Administration (Objection Fees) Determination 2004 (No 1)

Disallowable instrument DI2004—64

made under the

Taxation Administration Act 1999, s 139 Determination of amounts payable under tax laws

EXPLANATORY STATEMENT

This determination takes effect from 1 July 2004.

The purpose of this instrument is to revoke the current determination of objection fees under the *Taxation Administration Act 1999* (“Taxation Administration Act”) and determine a new set of fees to include the *Rates Act 2004*.

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

This instrument determines an objection fee of \$20 for section 71 of the *Rates Act 2004* in relation to a valuation used as the basis for an assessment.

It also determines the objection fee of \$50 for section 100 (1) of the Taxation Administration Act in relation to an assessment or a decision.

Authorised by the Treasurer