

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

Disallowable instrument DI2014-177

made under the

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

EXPLANATORY STATEMENT

1. The purpose of this instrument is to revoke DI2006-103 and to determine the fees payable for an objection 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 have been increased with this instrument. For an objection relating to a valuation, the fee payable has increased from \$20 to \$21. All other objection fees have increased from \$64 to \$67. As announced in the 2014-15 Budget, all ACT Government regulatory service fees will be indexed on a 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 104 of the *Taxation Administration Act 1999* 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 DI2006-103. However, DI2006-103 continues to apply to objections made from 1 July 2006 to 30 June 2014, inclusive.

Authorised by the Acting Treasurer
Katy Gallagher MLA