

First Home Owner Grant (Objection Fees) Revocation 2015

Disallowable instrument DI2015-168

made under the

First Home Owner Grant Act 2000, s 54 (Determination of Fees)

EXPLANATORY STATEMENT

1. The purpose of this instrument is to revoke DI2014-178 and abolish the relevant objection fee payable under section 25 of the *First Home Owner Grant Act 2000*.
2. Section 25 of the *First Home Owner Grant Act 2000* provides that an applicant may give a written objection to the Commissioner for ACT Revenue, if the applicant is dissatisfied with the Commissioner's decision in any way.
3. The fee associated with an objection was determined by DI2014-178. The objection relating to an application for the First Home Owner Grant was previously \$67.
4. Removal of the objection fee 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 DI2014-178. However, DI2014-178 continues to apply to objections made from 1 July 2014 to 30 June 2015, inclusive.

Authorised by the Treasurer
Andrew Barr MLA