Purpose

To abolish the Taxation Boards of Review, transfer appeals to the Administrative Appeals Tribunal (AAT) and to broaden sales tax objection rights.

Background

A dissatisfied taxpayer may request the Commissioner to review the assessment. If still dissatisfied the taxpayer may request the Commissioner, within 60 days, to refer the matter to a Taxation Board of Review or to treat the objection as an appeal to a Supreme Court.

Outline

The Bill will amend a large number of Acts in almost identical fashion to transfer appeals to the AAT and to substitute new procedural provisions.

Main Provisions

Clause 6 will amend section 4 of the Australian Capital Territory Taxation (Administration) Act 1969 (the Principal Act) to remove references to the Boards of Review and to include the AAT.

Clause 10 will repeal sections 75 and 76 of the Principal Act and substitute new sections 75, 76 and 76A-F.

Proposed section 75 will require notices of objections to be lodged, rather than requested, within 60 days.
Proposed section 76A will allow the Commissioner to consider an extension of time and allow a dissatisfied taxpayer to appeal such a decision to the AAT. Proposed section 76B will require the application for an extension to be forwarded to the AAT.

In a review before the AAT, the applicant will be restricted to the grounds contained in the objection and the onus of proof will be on the applicant (proposed section 76E).

A pending review or appeal will not affect an assessment (clause 11 which will amend section 77 of the Principal Act).

The amendments referred to above are also contained in clauses 20, 37, 48, 62, 80, 117, 126, 139, 194 and 210 which amend 10 other taxation Acts in similar fashion.

Amongst the other amendments in this Bill the more important are:

. a Taxation Appeals Division of the AAT will be created (clause 4);
. the Taxation Boards of Review will be abolished (clause 78);
. a new Part will be inserted into the Administrative Appeals Tribunal Act 1975 to detail the procedure for appeals (clause 196);
. the $2 deposit for appeals will be abolished (clause 229);
. sales tax objection rights will be widened to allow objections to the tax payable, the classification of goods, a refusal to refund where double tax is alleged and a refusal to register a person. Such appeals will be heard by the AAT or a Supreme Court. These provisions will bring sales tax appeals into line with the general appeal procedures (clauses 135, 149, 153, 157, 161, 165, 169, 173, 177, 181 and 185); and
the Fringe Benefits Tax Assessment Act 1986 will be amended to bring appeal procedures into line with the new provisions to be introduced by this Bill.

For further information, if required, contact the Economics and Commerce Group.