



REVENUE CIRCULAR GEN005.5
Your Rights
Issue Date: 9 October 2015
Status: Current – Effective 9 October 2015
Previous Circular: GEN005.1

Preamble

1. Under the *Taxation Administration Act 1999*, you have the right to:
 - A. seek more information about a decision (this includes an assessment) affecting you;
 - B. object to a decision (an objection) by the Commissioner for ACT Revenue (the Commissioner) affecting you; and
 - C. apply for a review of the determination of the objection by the ACT Civil and Administrative Tribunal (the ACAT).
2. You are advised in writing of your rights at the time the relevant decision is made.
3. This circular provides information about your rights.

Circular

Your rights to seek further information about the decision

4. If you wish to obtain more information about the decision affecting you, you may apply **in writing** to the Commissioner within **28 days** after the date of the decision as follows.

By post: The Commissioner for ACT Revenue
PO Box 293
CIVIC SQUARE ACT 2608

By email: Use the form at <http://www.revenue.act.gov.au/functions/feedback-form>

Your rights to object to the decision

5. If you wish to object to a decision affecting you, you must apply **in writing** to the Commissioner by post or by email as follows.

By post: The Commissioner for ACT Revenue
PO Box 293
CIVIC SQUARE ACT 2608

By email: Use the form at <http://www.revenue.act.gov.au/functions/feedback-form>

6. Your objection must be lodged with the Commissioner within **60 days** after the date of service of the decision and must state fully and in detail the grounds upon which you rely. You should include any supporting documentation with your objection that you want considered at the time your objection is determined.

7. You bear the burden of showing that your objection should be upheld.
8. You are responsible for any expenses that you incur in relation to the objection e.g. your legal fees, your valuer's fees.
9. Except where the reason for the objection is dissatisfaction with an unimproved land value, a late objection may be allowed by the Commissioner if an application is made in writing for late lodgment together with an explanation of the reasons for the delay.
10. An objection is determined by an officer who is independent of the original decision-maker on the basis of the information provided in the objection and by the decision-maker. Additional information may be requested to assist in determining the objection.
11. The Commissioner will give you notice in writing of the determination of your objection and this should be delivered within 6 months from receipt of the objection.
12. In the following circumstances, the six-month timeframe may be extended:
 - A. If the Commissioner requests additional information from the objector or another person with information relevant to the objection, time spent awaiting the information is excluded from the six-month timeframe.
 - B. If the objector gives the Commissioner permission, time spent awaiting the outcome of another relevant legal proceeding is excluded from the six-month timeframe. Examples of relevant legal proceedings include a proceeding concerning a tax liability of the same kind as that involved in the objection, or an unimproved land value dispute that will affect the determination of an outstanding objection for the same property.
 - C. If the objector requests that the determination of the objection be suspended for any other specified reason, or the objector gives the Commissioner permission to suspend an objection, the requested period of suspension is excluded.

Your rights to obtain a reasons statement

13. Where the Commissioner has allowed your objection, allowed it in part, or disallowed it, you have the right to seek further information from the Commissioner on the reasons for the Commissioner's Decision (a reasons statement).
14. If you wish to obtain a reasons statement, you must apply **in writing** to the Commissioner within **28 days** after the date of the decision as follows.

By post: The Commissioner for ACT Revenue
PO Box 293
CIVIC SQUARE ACT 2608

By email: Revenue_Objections@act.gov.au

Your rights to seek a review of the determination of your objection

15. If you wish to seek a review of the determination of your objection, you must apply **in writing** to the ACAT within **28 days** of the date of that determination. The application must state clearly your reasons for seeking a review.
16. For further information contact the ACAT Registry at:

Phone: (02) 6207 1740
Fax: (02) 6205 4855
Email: tribunal@act.gov.au
Website: www.acat.act.gov.au

ACT Civil and Administrative Tribunal
ACT Health Building - Level 4, 1 Moore Street
Canberra City ACT
GPO Box 370
CANBERRA ACT 2601

17. There may be a fee associated with lodging an application to the ACAT. Contact the ACAT Registry for current fee schedules and information on fee waivers.

Other rights

18. Your rights to a review do not preclude the exercise of any other rights you may have under the laws of the Australian Capital Territory. You may also have rights under the *Ombudsman Act 1989*, *Administrative Decisions (Judicial Review) Act 1989* and the *Freedom of Information Act 1989* (FOI Act).
19. If you have any further questions concerning your rights to a review of a decision, or you require assistance please contact the ACAT Registry.

Freedom of Information rights

20. You have the right to apply in writing for the disclosure of information under the FOI Act. However, information collected by the ACT Revenue Office is protected by secrecy provisions. In addition, personal information provided to the ACT Revenue Office is protected by the *Information Privacy Act 2014*. Personal information **cannot** be disclosed to any third party unless authorised by law or with consent of the person involved.
21. You **must**, when lodging an FOI request, provide such information concerning the documents to which you are seeking access as is reasonably necessary to enable us to identify them.
22. For further information contact:

FOI Coordinator
Chief Minister, Treasury and Economic Development Directorate
GPO Box 158 CANBERRA ACT 2601
Email: CMTEDDfoi@act.gov.au
Fax: (02) 6207 5886

Translating and Interpreting Service (TIS)

23. If you do not speak English and would like assistance from an ACT Revenue Officer, phone the TIS on 13 14 50 for help with your call.

Signed

Brett Monger
Commissioner for ACT Revenue
9 October 2015