

Revenue Circular GEN005.1

Your Rights

Circular history

Circular number	Issued date	Dates of effect		Status
		From	To	
GEN005	18 November 2008	18 November 2008	1 February 2009	Withdrawn
GEN005	23 February 2009	2 February 2009	30 June 2014	Superseded by GEN005.1
GEN005.1	26 September 2014	1 July 2014	-	Current

Preamble

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

Circular

Your rights to seek further information about the decision

- 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

- 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. Your objection must be accompanied by the prescribed fee which can be found at www.revenue.act.gov.au/interest-and-penalties/your-rights. The fee is fully refundable if the objection is allowed in whole, or in part. You are responsible for any other 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 senior 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.

Your rights to obtain a reasons statement

12. 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).
13. 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

14. 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.
15. For further information contact the ACAT Registry at:

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

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

16. 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

17. 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).
18. 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

19. 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.
20. 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.
21. For further information contact:
FOI Coordinator
Chief Minister, Treasury and Economic Development Directorate
GPO Box 158 CANBERRA ACT 2601
Phone: (02) 6205 3955
Fax: (02) 6205 5721

Translating and Interpreting Service (TIS)

22. 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

Kim Salisbury
Commissioner for ACT Revenue
25 September 2014

Revenue Office Contact Details

Telephone	(02) 6207 0028
Facsimile	(02) 6207 0026
Street address	Ground Floor, Canberra Nara Centre Corner of London Circuit and Constitution Avenue Canberra City
Postal address	PO Box 293 Civic Square ACT 2608
Call centre hours	9:00 am to 5:00 pm Monday – Friday
Office hours	9:00 am to 5:00 pm Monday, Tuesday, Thursday and Friday 10:30 am to 5:00 pm Wednesday
Website	http://www.revenue.act.gov.au