

Objections to decisions, assessments and determinations

Revenue Ruling BF.001

Preamble

The Commissioner issues assessments, determinations and notices of decision which may affect a person's liability to pay licence fees. Sections 16 and 16A of the *Business Franchise (Tobacco) Act 1974* (the Act) provide an avenue of objection to assessments, determinations and notices of decision made by the Commissioner, in respect of tobacco licence fees or petroleum licence fees.

The purpose of this ruling is to outline the requirements for lodgement of a valid objection in respect of tobacco licence fees or petroleum products licence fees.

Ruling

The requirements for lodgement of a valid notice of objection are as follows.

- **The notice must be posted to or lodged with the Commissioner within 60 days of the service of the assessment, determination or notice of decision (in respect of an assessment, determination or notice of decision sent by mail the date of service will be taken to be two days after the date of that assessment, determination or notice of decision).**
- **The notice must be in writing and must state fully and in detail the grounds relied upon.**

In relation to the above requirements, it should be noted that the Commissioner has no discretion to consider any objection received outside the 60 day limit. (However, an objection sent by post will be considered to have been received within the 60 days if it is received at the State Revenue Office no later than two days after the expiration of the 60 day period). Furthermore the date of service of a decision, notice or assessment will be considered to be two days after the date of the document under question, or such later date as is proved as being the date on which the document was received.

Section 16(2) of the Act provides that the right of objection to amended assessments is limited to the imposition, by reason of the amended assessment, of a fresh liability in respect of any particular or an increase in existing liability in respect of any particular.

The Commissioner will make a decision on all valid objections and will provide written advice to the objector advising of the decision.

Objectors will assist the Commissioner in reaching an early resolution of objections where they provide precise and detailed information in respect of the matters that give rise to the objection to the assessment, determination or decision in question. Where the Commissioner considers it necessary, he may request further information from the objector .

Please note that rulings do not have the force of law. Each decision made by the State Revenue Office is made on the merits of each individual case having regard to any relevant ruling. All rulings must be read subject to Revenue Ruling GEN.01.

Denzil Griffiths

Commissioner of State Revenue

28 February 1994

