QON No. 20

Legislative Assembly for the Australian Capital Territory

Standing Committee on Public Accounts and Administration

Inquiry into Annual and Financial Reports 2023–2024

Answer to question on notice

Asked by: Mr Ed Cocks MLA

Addressed to: Minister for Finance

Redirected to:

Reference: Retrospective Assessments of Conveyance Duty Concessions - Debt

Collection and Objection Processing

Hearing: 17/02/2025
In relation to: Retrospective Assessments of Conveyance Duty Concessions - Debt Collection and Objection Processing
Question received: 24/02/2025
Answer Due: 04/03/2025

(1) To the extent of any contradictions between the *ACTPS Code of Conduct 2022, section 28*, and the *Taxation Administration Act 1999,* section 105, which item of legislation prevails?

> (a) How does the ACT Revenue Office ensure staff meet obligations under *ACTPS Code of Conduct 2022, section 28 which states* "anyone who is adversely affected by the decision must be given the opportunity to provide their views and contribute their voice to the debate or discussion before matters are finalised."
>
> (b) How does the ACT Revenue Office ensure obligations under the ACTPS Code of conduct are met in relation to its use of the powers under section 105 that state "The fact that an objection or review is pending does not affect the assessment or decision to which the objection or review relates, and tax may be recovered as if no objection or review were pending."

Rachel Stephen-Smith MLA: The answer to the Member's question is as follows:

The ACTPS Code of Conduct 2022 and *Taxation Administration Act 1999* (TAA) both require tax officers to apply the law.

(a) TAA section 82 notices are used to request taxpayers provide details about their tax arrangements. During the process of objection, taxpayers are invited to provide relevant information.

(b) The Revenue Office makes decisions in relation to section 105 on a case-by-case basis.

Approved for circulation to the Standing Committee on Public Accounts and Administration

Signature: Date: 6/3/25

By the Minister for Finance, Rachel Stephen-Smith MLA