



Inquiry into Home Buyer Concession Scheme Administration

Terms of Reference

The Committee will inquire into and report on the administration of the Home Buyer Concession Scheme and issues arising under the *Taxation Administration Act 1999*, including:

- 1) the effectiveness and appropriateness of the self-assessment process;
- 2) the fairness, transparency and financial impacts of reassessments;
- 3) the appropriateness and proportionality of penalties and interest charges;
- 4) the scope and exercise of administrative discretion by the Commissioner for ACT Revenue, the Treasurer and Minister for Finance;
- 5) the adequacy of the objections and appeals process, including limitations on external review;
- 6) potential legislative or policy reforms to improve the application and reassessment processes;
- 7) the reassessment process, including timeframes, and the use of Business Intelligence; and
- 8) any other relevant matter.

The Committee will report by the first sitting day of December 2025.