QON No. 26

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: Debt Collection

Hearing: 17/02/2025
In relation to: Debt Collection
Question received: 24/02/2025
Answer Due: 04/03/2025

(1) Why does the Government pursue debts arising from stamp duty exemptions before affected Canberrans have had their appeals heard?

(a) How does the ACT Revenue Office interpret Section 105 of the *Taxation Administration Act 1999*?

(b) Given the nature of Section 105 of the *Taxation Administration Act 1999*, has the Government considered pausing debt recovery until the appeals process is completed?

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

(1) Refer to answer provided for Question Taken on Notice No. 24, Inquiry into Annual and Financial Reports 2023-24.

(a) In applying section 105, the Revenue Office considers the legislation, precedent, and extrinsic material including the explanatory statement.

(b) The Revenue Office considers debt recovery actions 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