



Objections and Judicial Reviews

This factsheet contains information on how to lodge an objection and how to request a judicial review of a decision.

Objections

What is an objection?

You have a right to lodge an objection when you are dissatisfied with tax assessments or certain decisions of the Chief Commissioner of State Revenue.

While you may disagree with the philosophical basis of particular taxes, you should be able to be satisfied with the legal correctness of the assessment and/or the reasons for the decision.

When can you make an objection?

You can lodge an objection if you are dissatisfied with:

- a notice of assessment,
or
- any other decision of the NSW Chief Commissioner of State Revenue under a taxation law as defined in the *Taxation Administration Act 1996*,
or
- a decision of the Chief Commissioner on an application for a first home owner grant under the *First Home Owner Grant Act 2000*.

Who reviews your case?

When you lodge an objection, OSR's Review Branch will conduct an internal review of the decision or assessment. The Review Branch will conduct an independent review outside the work area that made the original decision or assessment.

When you cannot lodge an objection

There are some circumstances where you cannot lodge an objection.

Some examples are a compromise assessment, a reassessment as a result of the determination of an objection, a verbal decision or a private ruling, or where you try to lodge an objection outside the 60 day time limit (this is further explained below).

If you are uncertain whether you have the right of objection, you should contact our office.

How do you make an objection?

You must lodge your objection in writing. You may use an objection form, write a letter or send an email. Objections forms are available from www.osr.nsw.gov.au

It is recommended to use the objection form available for the tax base/grant you are objecting to. The form contains the requirements to substantiate your grounds for objection. Using the correct form will allow us to quickly identify and consider your objection.

The grounds for objection should be stated fully and in detail. It is not enough to say the assessment is wrong, you don't agree with the decision or complain about the level of tax.

We need enough details to allow us to determine which aspects of the assessment or decision you object to and the reasons you believe them to be incorrect. Where possible, you should also provide evidence to support your objection.

What is the time limit?

Your objection must be lodged within 60 days of service of notice of your assessment or notification of a decision of the Chief Commissioner.

If exceptional circumstances prevent you from lodging your objection within 60 days you can request an extension of time to lodge your objection, however extensions can only be granted at the discretion of the Chief Commissioner.

Your request for an extension must be in writing and fully state the circumstances concerning the reasons for failure to lodge the objection on time.

Why are some objections not valid?

Objection forms, letters or emails not lodged on time or that do not contain clear grounds for objection, may not be accepted as an objection within the legislation.

How will you know OSR is considering your objection?

When we receive your objection, we will send you an acknowledgment letter and give you a contact name and telephone number in case you wish to make any enquiries about the progress of your objection.

Do you still pay the tax or duty while your objection is considered?

Yes. Interest is payable on amounts outstanding after the date for payment.

To avoid the imposition of interest you should still pay any tax or duty outstanding. If your objection is allowed, we will send you any refund and interest applicable.

How will you know the result?

We will inform you in writing of the decision and the reasons for it. Your objection may be fully allowed, partly allowed or disallowed.

What happens if your objection is fully or partly allowed?

You do not need to do anything. We will issue a notice of determination.

If a reassessment is necessary, we will issue a notice of reassessment together with any refund and interest applicable.

MORE INFORMATION



www.osr.nsw.gov.au



Land tax	1300 139 816
Duties	1300 139 814
Payroll tax	1300 139 815
FHOGS	1300 130 624
Returns	1300 139 817
Unclaimed money	1300 366 016



(02) 9689 6464



GPO Box 4042
Sydney NSW 2001
DX 456 Sydney



Phone enquiries
8.30 am – 5.00 pm, Mon. to Fri.

*Interstate clients please call (02) 9689 6200.
Help in community languages is available.

VALUATION OBJECTIONS

NSW Valuer-General



www.lpi.nsw.gov.au



1800 110 038



PO Box 745
Bathurst NSW 2795

What if your objection is disallowed or only partly allowed?

We will issue a notice of determination. If you are dissatisfied with this decision the NSW legal system provides you with the right of review by an independent tribunal or court.

More information about your rights appears under 'Judicial Reviews'.

Land valuation objections

Land values used in land tax notices of assessment are obtained from the NSW Valuer-General. Only the Valuer-General has the authority to ascertain land values and determine objections relating to land valuation matters.

If your objection concerns land valuation matters, including valuation allowances and concessions, you should go to the Valuer-General's website to obtain an objection kit. You can lodge your objection online or in writing to the Valuer-General, refer to the contact details on the following page.

You should lodge your objection with the Valuer-General within 60 days of service of notice of your land tax assessment. You are still required to pay any outstanding land tax while your objection is being considered.

The Valuer-General will consider your objection, inform you of the decision and any rights of review or appeal you may have.

If, as a result of the objection, there has been an alteration to the land value, the Valuer-General will notify the Chief Commissioner of State Revenue. After OSR has been notified of the changed land value, your land tax liability will be reassessed based on this new value. You will be sent a new land tax notice of assessment.

Is objection the best alternative?

There are some situations where it may be more appropriate to request a reassessment instead of lodging a formal objection.

Sometimes a simple recalculation may be all that is required, i.e. where you have not informed us of a correct figure for your payroll tax assessment or your land tax assessment includes land that you sold during the year and you haven't informed us about the sale.

In these sorts of situations, it is more appropriate to send us the correct information in a letter, email or by lodging a variation return.

You will still retain your right to object if you use one of these avenues and are still dissatisfied with the result.

Judicial Reviews

What is a review?

You have the right to request an external review through the legal system if you are dissatisfied with the Chief Commissioner of State Revenue's determination of your objection.

The external judicial review is completely independent of the Office of State Revenue.

MORE INFORMATION

Administrative Decisions Tribunal



www.lawlink.nsw.gov.au/adt



Registrar
Level 10, John Maddison Tower
86 Goulburn Street
Sydney NSW 2000

NSW Supreme Court



www.lawlink.nsw.gov.au/sc



(02) 9230 8111



Registrar
Queens Square
Sydney NSW 2000

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Department of Finance & Services

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or contact OSR.

When can you request a review?

If you are dissatisfied with:

- the Chief Commissioner's determination of your objection, or
- 90 days have passed since you lodged your objection and the Chief Commissioner has not yet determined your objection,

you may seek an external review from the Administrative Decisions Tribunal (ADT) or the NSW Supreme Court.

Who reviews your case?

You can request a review through either the ADT or the NSW Supreme Court. The processes for each are different and you will need to lodge your case with the correct tribunal or court.

Administrative Decisions Tribunal

The ADT provides an external review of decisions made by various NSW Government agencies. You can ask the ADT to review your case on most matters. If either party is dissatisfied with the decision of the ADT, that party may have the right to appeal to an Appeal Panel of the ADT and, if either party is dissatisfied with a decision of an Appeal Panel of the ADT, that party may have a further right to appeal to the NSW Supreme Court. For more information on your rights you should contact the Tribunal.

NSW Supreme Court

In certain circumstances, you may wish to go directly to the NSW Supreme Court instead of the ADT to have your case reviewed.

If you commence proceedings in the NSW Supreme Court and then decide you want the ADT to review your case, you can do so provided the NSW Supreme Court has not finalised your case. You must obtain approval from the Supreme Court to withdraw your application for review, for the purpose of enabling the ADT to deal with the matter.

If the NSW Supreme Court has made a decision and you are dissatisfied with the decision, you may have further rights of appeal. For more information on your rights you should contact the Court.

Time limits for reviews

You need to lodge your request for review within 60 days of the date your notice of determination of your objection is issued.

If exceptional circumstances prevent you from lodging your request for review within the required time, you can request an extension of time to lodge your review. However, extensions can only be granted at the discretion of the ADT or NSW Supreme Court.

An application for review following a failure of the Chief Commissioner to determine an objection within the relevant 90-day period may be made at any time after the end of that period. However, the applicant must give the Chief Commissioner no less than 14 days notice in writing before lodging this application.

How do you request a review?

You should contact the registrars of the ADT or the Supreme Court to find out how to lodge your request for review.

Before lodging your request for review, you may want to access previous decisions of the Administrative Decisions Tribunal or Supreme Court where cases with similar circumstances have been determined. These decisions are available at www.lawlink.nsw.gov.au