



New South Wales

Administrative Decisions Tribunal Legislation Amendment (Revenue) Bill 2000

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The objects of this Bill are:

- (a) to amend the *Administrative Decisions Tribunal Act 1997* to establish a Revenue Division of the Administrative Decisions Tribunal (the ***Tribunal***) and provide for its constitution, and
- (b) to amend the *Taxation Administration Act 1996*:
 - (i) to confer jurisdiction on the Tribunal in respect of certain revenue matters arising under the taxation laws to which that Act applies, and

- (ii) to re-enact (with some modifications) provisions relating to appeals to the Supreme Court to enable taxpayers to apply to that Court for a review of certain revenue decisions of the Chief Commissioner of State Revenue (the *Chief Commissioner*) as an alternative to review by the Tribunal, and
 - (iii) to re-enact (with some modifications) provisions to enable taxpayers to apply to the Land and Environment Court for a review of certain land value decisions of the Chief Commissioner made under the *Land Tax Management Act 1956*, and
 - (iv) to provide for a common set of procedural provisions in respect of applications for review to the Tribunal, Supreme Court and Land and Environment Court, and
- (c) to make consequential amendments to the *Land and Environment Court Act 1979* and the *Land Tax Management Act 1956*.

Outline of provisions

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on a day or days to be appointed by proclamation.

Clause 3 is a formal provision giving effect to the amendments to the *Administrative Decisions Tribunal Act 1997* set out in Schedule 1.

Clause 4 is a formal provision giving effect to the amendments to the *Taxation Administration Act 1996* set out in Schedule 2.

Clause 5 is a formal provision giving effect to the consequential amendments of other Acts set out in Schedule 3.

Schedule 1 Amendment of Administrative Decisions Tribunal Act 1997

Schedule 1 [1] amends Schedule 1 to the Act to establish a Revenue Division of the Tribunal.

Schedule 1 [2] amends Schedule 2 to the Act to insert a new Part to provide for the composition and functions of the proposed Revenue Division of the Tribunal.

Schedule 1 [3] amends clause 1 of Schedule 5 to the Act to enable regulations of a savings or transitional nature to be made that are consequent on the enactment of the proposed Act.

Schedule 1 [4] amends Schedule 5 to the Act to make provision in respect of certain savings and transitional matters consequent on the enactment of the proposed Act.

Schedule 2 Amendment of Taxation Administration Act 1996

Schedule 2 [2], [4] and [7] remove unnecessary references to non-reviewable decisions under the Act. A non-reviewable decision is a decision that cannot be the subject of an objection or appeal under Part 10 of the Act or the subject of a review by a court or administrative review body. At present, a compromise assessment made in agreement with a taxpayer under section 12 of the Act is the only non-reviewable decision under the Act. These decisions will continue to be non-reviewable under the new section 86 to be inserted by Schedule 2 [10].

Schedule 2 [10] replaces section 86 of the Act with a new section dealing with the right to make objections to the Chief Commissioner against certain decisions of the Chief Commissioner. The new section retains the general right of a taxpayer to make an objection in respect of assessments and other decisions of the Chief Commissioner under the taxation law. The new section excludes the following classes of decisions from being the subject of an objection:

- A compromise assessment made under section 12, which is presently a “non-reviewable decision” under the Act. This exclusion ensures that such decisions remain non-reviewable under the new review provisions of the Act.
- The determination of an objection under Part 10 (including such part of any reassessment that gives effect to the determination of an objection that is allowed in whole or in part). This class of excluded decision seeks to clarify the class of excluded decision presently contained in section 86 (1A), which refers to reassessments as a result of objections that are allowed in part.
- A decision to reassess the taxpayer’s tax liability that does not have the effect of increasing that liability where the taxpayer seeks to lodge the objection more than 60 days after the date of service of the notice of the initial assessment. This new class of excluded decision will not affect the right of a taxpayer to object against the initial assessment if it is lodged in accordance with the Act.

- A decision not to reassess the taxpayer's tax liability where the taxpayer seeks to lodge the objection more than 60 days after the date of service of the notice of the initial assessment. This new class of excluded decision will not affect the right of a taxpayer to object against the initial assessment if it is lodged in accordance with the Act.

Schedule 2 [13] amends section 93 (Notice of determination) of the Act to require the Chief Commissioner to give reasons for the determination of an objection against an assessment or other decision of the Chief Commissioner that the Tribunal has jurisdiction under Division 2 of Part 10 (as inserted by Schedule 2 [15]) to review. The reasons must set out the matters referred to in section 49 (3) of the *Administrative Decisions Tribunal Act 1997*. Moreover, the notice of the determination will also have to inform the objector of the objector's right to make an application for review under Division 2 of Part 10 in the case of a determination to disallow the objection in whole or in part.

Schedule 2 [15] replaces Division 2 of Part 10 with a new Division.

At present, Division 2 of Part 10 of the *Taxation Administration Act 1996* confers a right on taxpayers to appeal to the Supreme Court in respect of tax assessments and certain other decisions of the Chief Commissioner that have been the subject of objections made to the Chief Commissioner under Division 1 of that Part. Section 38A of the *Land Tax Management Act 1956*, additionally, provides that the provisions of Part 10 apply to certain land value decisions of the Chief Commissioner made under that Act as if references to the Supreme Court were references to the Land and Environment Court.

The new Division will enable a taxpayer to apply either to the Tribunal or Supreme Court for a review of assessments and certain other decisions of the Chief Commissioner (other than land value decisions). It also expressly provides taxpayers with a right to apply to the Land and Environment Court for a review of certain land value decisions made by the Chief Commissioner under the *Land Tax Management Act 1956*. The new Division seeks, wherever possible, to introduce a common set of procedural provisions in respect of all such applications for review.

The other items of Schedule 2 make amendments that are consequential on the amendment made by Schedule 2 [15].

Schedule 3 Consequential amendment of other Acts

Schedule 3.1 makes a consequential amendment to the *Land and Environment Court Act 1979* arising from the amendments made by Schedule 2.

Schedule 3.2 makes consequential amendments to the *Land Tax Management Act 1956* arising from the amendments made by Schedule 2. In particular:

- **Schedule 3.2 [3]** replaces section 38A of the Act with a new section. Section 38A presently provides that the provisions of Part 10 of the *Taxation Administration Act 1996* apply to certain land value decisions of the Chief Commissioner made under the *Land Tax Management Act 1956* as if references to the Supreme Court were references to the Land and Environment Court. The new section 38A recognises that section 98 of the *Taxation Administration Act 1996* (as inserted by Schedule 2 [15]) will expressly provide for reviews by the Land and Environment Court of decisions concerning land value.
- **Schedule 3.2 [2]** and **[4]** amend the Act to make it clear that an objection under Part 10 of the *Taxation Administration Act 1996* may be made in respect of alterations of certain strata unit entitlements under section 65A of the *Land Tax Management Act 1956* as if they were decisions in respect of land value.



New South Wales

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New South Wales

Administrative Decisions Tribunal Legislation Amendment (Revenue) Bill 2000

No. , 2000

A Bill for

An Act to amend the *Administrative Decisions Tribunal Act 1997* to establish a Revenue Division of the Tribunal; to make amendments to the *Taxation Administration Act 1996* and to revise the jurisdiction of the Supreme Court and Land and Environment Court to review certain revenue decisions; to make consequential amendments to the *Land and Environment Court Act 1979* and the *Land Tax Management Act 1956*; and for other purposes.

The Legislature of New South Wales enacts:	1
1 Name of Act	2
This Act is the <i>Administrative Decisions Tribunal Legislation Amendment (Revenue) Act 2000</i> .	3 4
2 Commencement	5
This Act commences on a day or days to be appointed by proclamation.	6 7
3 Amendment of Administrative Decisions Tribunal Act 1997 No 76	8
The <i>Administrative Decisions Tribunal Act 1997</i> is amended as set out in Schedule 1.	9 10
4 Amendment of Taxation Administration Act 1996 No 97	11
The <i>Taxation Administration Act 1996</i> is amended as set out in Schedule 2.	12 13
5 Consequential amendment of other Acts	14
The Acts specified in Schedule 3 are amended as set out in that Schedule.	15 16

Schedule 1	Amendment of Administrative Decisions Tribunal Act 1997	1
		2
	(Section 3)	3
[1]	Schedule 1 Divisions of Tribunal	4
	Insert in alphabetical order:	5
	Revenue Division	6
[2]	Schedule 2 Composition and functions of Divisions	7
	Insert after Part 3B:	8
	Part 3C Revenue Division	9
	Division 1 Composition of Division	10
	1 Division members	11
	(1) Subject to subclauses (2) and (3), the Revenue Division of the Tribunal is to be composed of the following members:	12
		13
	(a) a Divisional Head,	14
	(b) such other members as may be assigned to the Division by or under this Act.	15
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	(2) A member is not to be appointed as Divisional Head unless the Minister has consulted with the relevant Minister about the appointment.	17
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		19
	(3) The President is not to assign a member to the Division unless:	20
	(a) the Minister has consulted with the relevant Minister about the assignment, and	21
		22
	(b) the Minister has advised the President of the result of the consultation.	23
		24
	(4) In this clause:	25
	<i>relevant Minister</i> means the Minister administering the <i>Taxation Administration Act 1996</i> .	26
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Division 2	Functions of Division	1
2	Functions allocated to Division	2
	The functions of the Tribunal in relation to the following enactments are allocated to the Revenue Division of the Tribunal:	3
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		5
	<i>Taxation Administration Act 1996</i>	6
[3]	Schedule 5 Savings and transitional provisions	7
	Insert at the end of clause 1 (1):	8
	<i>Administrative Decisions Tribunal Legislation Amendment (Revenue) Act 2000</i>	9
		10
[4]	Schedule 5	11
	Insert in Schedule 5, with appropriate Part and clause numbers:	12
	Part Provisions consequent on enactment of Administrative Decisions Tribunal Legislation Amendment (Revenue) Act 2000	13
		14
		15
	Definitions	16
	In this Part:	17
	<i>amending Act</i> means the <i>Administrative Decisions Tribunal Legislation Amendment (Revenue) Act 2000</i> .	18
		19
	<i>existing tax objection determination</i> means the determination of an objection by the Chief Commissioner of State Revenue under Division 1 of Part 10 of the <i>Taxation Administration Act 1996</i> before the repeal of the repealed appeal provisions by the amending Act.	20
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	<i>new review provisions</i> means Division 2 of Part 10 of the <i>Taxation Administration Act 1996</i> as inserted by the amending Act.	25
		26
		27
	<i>repealed appeal provisions</i> means Division 2 of Part 10 of the <i>Taxation Administration Act 1996</i> as in force immediately before the commencement of the new review provisions.	28
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revenue amendments means the amendments made to the *Taxation Administration Act 1996*, the *Land and Environment Court Act 1979* and the *Land Tax Management Act 1956* by the amending Act.

Amending Act applies to certain existing tax objection determinations

- (1) This clause applies to any existing tax objection determination in respect of which:
 - (a) an appeal to the Supreme Court could have been lodged under the repealed appeal provisions immediately before the repeal of those provisions by the amending Act, and
 - (b) no such appeal was lodged with the Supreme Court immediately before that repeal.
- (2) No appeal lies to the Supreme Court under the repealed appeal provisions in respect of an existing tax objection determination to which this clause applies.
- (3) However, the new review provisions apply to any such determination as if those provisions had been in force at the time the determination was made under the *Taxation Administration Act 1996*.

Amending Act applies to certain appeal proceedings before Supreme Court

- (1) This clause applies to an appeal in respect of an existing tax objection determination that was pending before (but not heard by) the Supreme Court under the repealed appeal provisions immediately before the repeal of those provisions by the amending Act.
- (2) The new review provisions apply to an appeal to which this clause applies instead of the repealed appeal provisions.
- (3) For the purposes of subclause (2), an appeal to which this clause applies is taken to be an application for review by the Supreme Court that was duly made under the new review provisions. Accordingly, the Supreme Court may determine or otherwise deal with the appeal as if it were an application for review made to it under the new review provisions.

Amending Act does not apply to or affect certain matters	1
(1) Subject to this Part, this Act and the revenue amendments do not apply to or affect:	2
	3
(a) any determination of a taxpayer's objection made by the Chief Commissioner of State Revenue under the <i>Taxation Administration Act 1996</i> before the commencement of the revenue amendments, and	4
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(b) any right to appeal to the Land and Environment Court under section 38A of the <i>Land Tax Management Act 1956</i> that accrued before that commencement, and	8
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(c) any other proceedings that were instituted before the commencement of the revenue amendments and have not been finally determined by a court before that commencement.	11
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(2) Subject to this Part, any rules, regulations or other law that would have been applied to any determination, appeal right or proceedings referred to in subclause (1) had this Act and the amending Act not been enacted continue to apply to the objection, appeal right or proceedings as if this Act and the amending Act had not been enacted.	15
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Schedule 2	Amendment of Taxation Administration Act 1996	1
		2
	(Section 4)	3
[1]	Section 3 Definitions	4
	Omit paragraph (b) of the definition of <i>assessment</i> in section 3 (1).	5
	Insert instead:	6
	(b) an assessment by the Supreme Court or the Administrative Decisions Tribunal on an application for a review.	7
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[2]	Section 3 (1)	10
	Omit the definition of <i>non-reviewable decision</i> .	11
[3]	Section 3 (1)	12
	Insert in alphabetical order:	13
	<i>review</i> means a review by the Supreme Court, the Land and Environment Court or the Administrative Decisions Tribunal on an application made under Division 2 of Part 10.	14
		15
		16
[4]	Section 5 Meaning of “non-reviewable” in relation to certain decisions	17
	Omit the section.	18
[5]	Section 7 Purpose of Act and relationship with other taxation laws	19
	Omit “ and appeals” from section 7 (3) (h). Insert instead “and reviews”.	20
[6]	Section 9 Reassessment	21
	Omit “appeal” from section 9 (3) (a). Insert instead “review”.	22
[7]	Section 12 Compromise assessment	23
	Omit section 12 (4).	24

[8] Section 44 Recovery of tax as a debt	1
Omit “appeal” from the note to the section. Insert instead “review”.	2
[9] Part 10, heading	3
Omit “appeals”. Insert instead “reviews”.	4
[10] Section 86	5
Omit the section. Insert instead:	6
86 Objections	7
(1) A taxpayer who is dissatisfied with:	8
(a) an assessment that is shown in a notice of assessment served on the taxpayer, or	9
(b) any other decision of the Chief Commissioner under a taxation law,	11
may lodge a written objection with the Chief Commissioner.	13
Note. Part 5 and other provisions of the <i>Land Tax Management Act 1956</i> make provision for objections under this Part in respect of certain valuation and other decisions.	14
(2) However, a taxpayer may not lodge such an objection in respect of the following:	17
(a) an assessment made under section 12 (Compromise assessment) with the agreement of the taxpayer,	19
(b) the determination of an objection under this Part (including such part of any reassessment that gives effect to the determination of an objection that is allowed in whole or in part),	21
(c) a decision to reassess the taxpayer’s tax liability that does not have the effect of increasing that liability where the taxpayer seeks to lodge the objection more than 60 days after the date of service of the notice of the initial assessment,	25
(d) a decision not to reassess the taxpayer’s tax liability where the taxpayer seeks to lodge the objection more than 60 days after the date of service of the notice of the initial assessment.	30

(3) The provisions of subsection (2) (c) and (d) do not preclude the lodgment of an objection that is sought to be lodged more than 60 days after the date of service of the notice of the initial assessment if the Chief Commissioner permits its lodgment. The provisions of section 90 (2)–(5) apply to any such objection in the same way as they apply to an objection referred to in section 90 (1).	1 2 3 4 5 6 7
[11] Section 91 Determination of objection	8
Omit “appeal under section 96 (1) (b)” from the note to section 91 (1). Insert instead “review under Division 2”.	9 10
[12] Section 91 (2)	11
Omit the subsection. Insert instead:	12
(2) The Chief Commissioner may determine an objection that is the subject of an application for review under Division 2 at any time before the hearing of the application for review commences.	13 14 15 16
[13] Section 93 Notice of determination	17
Insert after section 93 (2):	18
(2A) The reasons for a determination of an objection in respect of an assessment or other decision that the Administrative Decisions Tribunal has jurisdiction under Division 2 to review must set out the matters referred to in section 49 (3) of the <i>Administrative Decisions Tribunal Act 1997</i> in respect of the determination.	19 20 21 22 23 24
(2B) The notice must also inform the objector of the objector’s right to make an application for review under Division 2 in the case of a determination to disallow the objection or to allow the objection in part only.	25 26 27 28
[14] Section 94 Recovery of tax pending objection	29
Omit “or appeal” wherever occurring.	30

[15] Part 10, Division 2	1
Omit the Division. Insert instead:	2
Division 2 Reviews	3
96 Review by Administrative Decisions Tribunal	4
(1) A taxpayer may apply to the Administrative Decisions Tribunal for a review of a decision of the Chief Commissioner that has been the subject of an objection under Division 1 if:	5
(a) the taxpayer is dissatisfied with the Chief Commissioner's determination of the taxpayer's objection, or	6
(b) 90 days (not including any period of suspension under section 92) have passed since the taxpayer's objection was served on the Chief Commissioner and the Chief Commissioner has not determined the objection.	7
(2) However, a taxpayer cannot apply to the Administrative Decisions Tribunal for review under this section in respect of:	8
(a) a decision of a kind prescribed by the regulations as an exempt decision for the purposes of this section, or	9
(b) a land value decision referred to in section 98.	10
(3) A taxpayer who has applied to the Supreme Court for a review under section 97 of a decision cannot apply to the Administrative Decisions Tribunal under this section in respect of the same decision. However, the taxpayer may do so if the earlier application is withdrawn with the approval of the Supreme Court for the purpose of enabling the Administrative Decisions Tribunal to deal with the matter.	11
(4) The following provisions of the <i>Administrative Decisions Tribunal Act 1997</i> do not apply to an application made under this section (or any assessment or other decision to which it relates):	12
(a) Part 2 of Chapter 5,	13
(b) section 55 (1) (b) and (d).	14
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- (5) For the purposes of section 58 (1) (a) of the *Administrative Decisions Tribunal Act 1997*: 1
- (a) the obligation of the Chief Commissioner under that 2
paragraph to lodge a statement of reasons with the 3
Tribunal in respect of an application is limited to 4
providing the Tribunal with a statement of reasons only 5
in respect of the matters arising from the grounds 6
specified in the application, and 7 8
- (b) if one of the grounds specified in the application relates 9
to a matter raised in an objection determined by the 10
Chief Commissioner—the Chief Commissioner may 11
rely on reasons previously given to the taxpayer by the 12
Chief Commissioner under section 93 for the 13
determination of the objection in explanation of that part 14
of the assessment or decision to which the objection 15
related. 16
- Note.** Section 58 of the *Administrative Decisions Tribunal Act 1997* 17
requires an administrator whose reviewable decision is the subject of an 18
application for review to the Tribunal to lodge with the Tribunal certain 19
relevant documents relating to the decision, including statements of 20
reasons. 21
- (6) A regulation prescribing a kind of decision for the purposes of 22
subsection (2) cannot be made without the concurrence of the 23
Minister administering the *Administrative Decisions Tribunal 24
Act 1997*. 25
- 97 Review by Supreme Court** 26
- (1) A taxpayer may apply to the Supreme Court for a review of 27
a decision of the Chief Commissioner that has been the subject 28
of an objection under Division 1 if: 29
- (a) the taxpayer is dissatisfied with the Chief 30
Commissioner’s determination of the taxpayer’s 31
objection, or 32
- (b) 90 days (not including any period of suspension under 33
section 92) have passed since the taxpayer’s objection 34
was served on the Chief Commissioner and the Chief 35
Commissioner has not determined the objection. 36

- (2) A taxpayer who has applied to the Administrative Decisions Tribunal for a review under section 96 in respect of a decision cannot apply to the Supreme Court under this section in respect of the same decision. However, the taxpayer may do so if the earlier application is withdrawn with the approval of the Administrative Decisions Tribunal for the purposes of enabling the Supreme Court to deal with the matter. 1
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- (3) A taxpayer cannot apply to the Supreme Court for review under this section in respect of a land value decision referred to in section 98. 8
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- 98 Review by Land and Environment Court of land value decisions** 11
- (1) In this section: 12
- land value decision* means a decision of the Chief Commissioner concerning land value made for the purposes of the *Land Tax Management Act 1956*, including any matter that under that Act may be the subject of an objection under this Part as if it were a land value. 13
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- (2) A taxpayer may apply to the Land and Environment Court for the review of a land value decision that has been the subject of an objection under Division 1 if: 18
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- (a) the taxpayer is dissatisfied with the Chief Commissioner's determination of the taxpayer's objection, or 21
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- (b) 90 days (not including any period of suspension under section 92) have passed since the taxpayer's objection was served on the Chief Commissioner and the Chief Commissioner has not determined the objection. 24
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- 99 Time for making application for review** 28
- (1) An application for review following a determination by the Chief Commissioner of an objection must be made not later than 60 days after the date of issue of the notice of the Chief Commissioner's determination of the objection. The court or tribunal to which the application is to be made may allow a person to apply for a review after that 60-day period. 29
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- (2) 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. 1
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- 100 Provisions relating to applications for review** 5
- (1) An application for review following a failure of the Chief Commissioner to determine an objection cannot be made unless the applicant has given written notice of the proposed application to the Chief Commissioner not less than 14 days before it is made. 6
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- (2) The applicant's and respondent's cases on an application for review are not limited to the grounds of the objection. 11
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- (3) The applicant has the onus of proving the applicant's case in an application for review. 13
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- (4) If the applicant or respondent appeals against a decision of the Administrative Decisions Tribunal in an application for review to an Appeal Panel of the Tribunal, the applicant in the application for review continues to bear the onus of proving the applicant's case in the appeal if the Appeal Panel grants leave for the appeal to extend to a review of the merits of the decision. 15
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- 101 Powers of court or tribunal on review** 22
- (1) The court or tribunal dealing with the application for review may do any one or more of the following: 23
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- (a) confirm or revoke the assessment or other decision to which the application relates, 25
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- (b) make an assessment or other decision in place of the assessment or other decision to which the application relates, 27
28
29
- (c) make an order for payment to the Chief Commissioner of any amount of tax that is assessed as being payable but has not been paid, 30
31
32
- (d) remit the matter to the Chief Commissioner for determination in accordance with its finding or decision, 33
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- (e) make any further order as to costs or otherwise as it thinks fit. 1
2
 - (2) Nothing in this section limits the application of the following provisions of the *Administrative Decisions Tribunal Act 1997* in respect of an application for review before the Administrative Decisions Tribunal: 3
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 - (a) Division 3 of Part 3 of Chapter 5, 7
 - (b) section 88. 8
- 102 Giving effect to decision on review** 9
 - (1) Within 60 days after the decision on the review becomes final, the Chief Commissioner must take any action that is necessary to give effect to that decision. That action may include amending any relevant assessment. 10
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 - (2) If no appeal against the decision on the review is made within 30 days after the day on which the decision is made, the decision on the review is taken, for the purposes of this section, to have become final at the end of the 30-day period. 14
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- 103 Recovery of tax pending review** 18
 - (1) The fact that an application for a review is pending does not in the meantime affect the assessment or other decision to which the application for review relates and tax may be recovered as if no review were pending. 19
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 - (2) Nothing in this section affects any power of a court or tribunal to which an application for review under this Part is made (or can be made) to grant a stay under any other law of any such assessment or decision. 23
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- 103A Review or appeal by other courts or tribunals** 27
 - (1) No court or tribunal (or other body or person) has jurisdiction or power to consider any question concerning an assessment or other decision of the Chief Commissioner under a taxation law (including the determination of an objection under Division 1) except as provided by this Part. 28
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(2) Subsection (1) does not apply to a decision of the Chief Commissioner under Part 4, 7, 8, 9 or 11 (not being an assessment).	1 2 3
Note. This subsection preserves the inherent jurisdiction of the Supreme Court to entertain an application for judicial review of any such decision of the Chief Commissioner.	4 5 6
[16] Part 10, Division 3, heading	7
Omit “appeal”. Insert instead “review”.	8
[17] Section 104 Refund of amount	9
Omit “appeal is upheld”.	10
Insert instead “application for review is successful”.	11
[18] Section 119 Evidence of assessment	12
Omit “appeal” from section 119 (b). Insert instead “review”.	13

Schedule 3	Consequential amendment of other Acts	1
	(Section 5)	2
3.1	Land and Environment Court Act 1979 No 204	3
	Section 19 Class 3—land tenure, valuation, rating and compensation matters	4
		5
	Omit section 19 (b1). Insert instead:	6
	(b1) reviews under section 98 of the <i>Taxation Administration Act 1996</i> in relation to land value,	7
		8
3.2	Land Tax Management Act 1956 No 26	9
[1]	Part 5, heading	10
	Omit “appeals”. Insert instead “reviews”.	11
[2]	Section 35 Objections	12
	Omit section 35 (4).	13
[3]	Section 38A	14
	Omit the section. Insert instead:	15
	38A Reviews concerning land value	16
	Section 98 of the <i>Taxation Administration Act 1996</i> makes	17
	provision for the review by the Land and Environment Court	18
	of a decision concerning land value that has been the subject of	19
	an objection.	20

[4] Section 65A Alteration of strata unit entitlements	1
Insert after section 65A (7):	2
(7A) An objection under Part 10 of the <i>Taxation Administration Act 1996</i> may be made to an alteration of proportional unit entitlement by the Chief Commissioner under this section as if it were a land value.	3 4 5 6
(7B) The right to object referred to in subsection (7A) in respect of the land value of land includes the right to object on the ground that the altered proportional unit entitlement is not fair and reasonable.	7 8 9 10