Queensland Government

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Public Ruling
Taxation Administration Act:

PART 6 OF THE *TAXATION ADMINISTRATION ACT 2001*—OBJECTIONS, REVIEWS AND APPEALS

A public ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a public ruling, the change in the law overrides the public ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this ruling is about

1. The purpose of this public ruling is to clarify the objection, appeal and review rights available to taxpayers.

2. Part 6 of the *Taxation Administration Act 2001* (Administration Act) outlines the process for:

   (a) objections against assessments, reassessments and royalty valuation decisions

   (b) appeals against, and applications for reviews of, objection decisions.

3. Part 6 of the Administration Act applies to the following revenue laws:

   (a) *Duties Act 2001*[1] (Duties Act)

   (b) *Payroll Tax Act 1971*[2]

   (c) *Land Tax Act 2010*[3] (Land Tax Act)

   (d) the repealed *Land Tax Act 1915*[4]

   (e) the repealed *Stamp Act 1894*[5]

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1 Sections 3 and 6(1) of the Administration Act
2 Sections 3 and 6(2) of the Administration Act
3 Sections 3 and 6(4) of the Administration Act
4 Section 167 of the Administration Act
5 Section 157 of the Administration Act

(f) *Betting Tax Act 2018*[6]

(g) Chapter 11 of the *Mineral Resources Act 1989* (Mineral Resources Act) and any other provision of that Act to the extent they are administered by the Minister with Ministerial responsibility for the Administration Act[7]

(h) Chapter 6 of the *Petroleum and Gas (Production and Safety) Act 2004* (Petroleum and Gas Act) and any other provision of that Act to the extent they are administered by the Minister with Ministerial responsibility for the Administration Act.[8]

Ruling and explanation

Right of objection to assessment

4. An assessment is a determination of a taxpayer's liability for tax, under Part 3 of the Administration Act, for which an assessment notice is given. It includes a reassessment.

5. Section 63 of the Administration Act provides a taxpayer with a right of objection to the following:

(a) an original assessment[9], other than a compromise assessment[10]

(b) a reassessment increasing a taxpayer's liability for tax[11]

(c) a reassessment under s.18(b) of the Administration Act decreasing a taxpayer's liability for tax[12]

(d) a reassessment of the taxpayer's liability for royalty payable under the Mineral Resources Act that

(i) varies the amount payable to the State and the amount payable to another person

and

(ii) does not change the taxpayer's total liability for royalty.[13]

6. The right of objection to a reassessment is limited to the changes for the particular matters for which the reassessment is made.

7. A decision or conduct leading up to or forming part of the process of making an assessment is subject to objection only as part of an objection to the assessment.

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6 Sections 3 and 6(5) of the Administration Act
7 Sections 3 and 6(6) and (7) of the Administration Act
8 Sections 3 and 6(8) and (9) of the Administration Act
9 Defined in Schedule 2 of the Administration Act
10 Section 12 of the Administration Act
11 Section 63(2)(a) of the Administration Act
12 Section 63(2)(b) of the Administration Act
13 Section 63(2)(c) of the Administration Act

8. Part 6 of the Administration Act also applies to a decision to which s.500 of the Duties Act applies as if the decision not to reassess was an assessment.[14]

Right of objection to royalty valuation decisions

9. A royalty valuation decision (RVD) is a decision under the Mineral Resources Act about the gross value of a mineral including an amended RVD.[15] It also includes a petroleum royalty decision (PRD) and an amended PRD made, after 1 October 2020, under a former provision[16] of the Petroleum and Gas Act.[17]

10. Section 63A of the Administration Act provides a taxpayer with a right of objection against the following:

    (a) an original RVD[18]

    (b) an amended RVD, but the right of objection is limited to the changes for the particular matters for which the amended RVD is made.[19]

11. A decision or conduct leading up to or forming part of the process of making an RVD is subject to objection only as part of an objection to the RVD.

Grounds of objection

12. An objection against an assessment or RVD may be made on any grounds[20], with the following exceptions:

    (a) For a land tax assessment or reassessment, an objection may not be made on the grounds that the value made under the *Land Valuation Act 2010* (LVA value) for an area of land is excessive.[21]

    (b) For a decision to which s.500 of the Duties Act applies, the grounds of objection are limited to whether the particular circumstances apply for the instrument or transaction to which the decision relates.[22]

    (c) If an RVD relates to an assessment, a matter relating to the decision may only be raised in an objection to the decision under s.63A of the Administration Act and not be raised in an objection to the assessment under s.63 of the Administration Act.[23]

Making an objection

13. An objection must:

    (a) be in writing

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14 Section 500(3) of the Duties Act
15 Defined in Schedule 2 of the Administration Act
16 A former provision means the provision as in force from time to time before 1 October 2020.
17 Section 186 of the Administration Act
18 Section 63A(1) of the Administration Act
19 Section 63A(2) and (3) of the Administration Act
20 Section 64(1) of the Administration Act
21 Section 81(1) of the Land Tax Act and s.27 of the *Land Tax Act 1915*
22 Section 64(2) of the Administration Act
23 Section 64(3) of the Administration Act

(b) state in detail the grounds on which the objection is made

(c) be accompanied by copies of all material relevant to decide the objection

(d) be lodged within 60 days after the following notice is given to the taxpayer:

(i) the assessment notice for the assessment to which the objection relates—for an objection under s.63 of the Administration Act

(ii) a notice for the RVD to which the objection relates—for an objection under s.63A of the Administration Act.[24]

14. Objections may be lodged by completing the objection form.[25] Alternatively, a letter can be written. The form or submission must be signed by the taxpayer or the taxpayer's duly authorised agent.

15. An extension of time may be given for the lodgement of the objection if the Commissioner is satisfied it would be unreasonable in particular circumstances for the objection to be lodged within 60 days.[26]

16. An extension of time to lodge an objection is not granted automatically. The Commissioner will not consider a verbal request for an extension of time. The request for an extension of time must be made in writing, in either the objection form or the submission, and must outline the full facts and circumstances of why the extension of time is sought. The Commissioner's decision to refuse to extend the time for lodging an objection is a non-reviewable decision.[27]

17. For objections under s.63 of the Administration Act, the taxpayer must pay the assessment or reassessment on or before the due date even if the taxpayer has lodged, or intends to lodge, an objection. Failure to do so will result in unpaid tax interest accruing under s.54 of the Administration Act.

18. The lodgement of an objection does not affect the Commissioner's power under s.45 of the Administration Act to recover unpaid tax law[28] amounts as debts due to the State.

19. The onus of proof for an objection is on the person making the objection.[29]

Determination of the objection

20. If a delegate of the Commissioner made the assessment, reassessment or RVD against which the objection is lodged, that delegate will not decide the objection.[30]

21. The Commissioner must give written notice to the objector of the Commissioner's decision on the objection (the objection decision).[31]

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24 Section 65(1) of the Administration Act
25 Form QRO–GEN1–Objection can be found at www.publications.qld.gov.au.
26 Section 65(2) of the Administration Act
27 Section 65(3) and Part 6, Division 3 of the Administration Act
28 A tax law is defined in Schedule 2 of the Administration Act as a revenue law or the Administration Act.
29 Section 66 of the Administration Act
30 Section 67(2) of the Administration Act
31 Section 68(1) of the Administration Act

22. If the objection is allowed in part or disallowed, the notice must state:

    (a) the decision

    (b) the reasons for the decision

    (c) that the taxpayer has a right to appeal to the Supreme Court (the court), or to apply as provided under the *Queensland Civil and Administrative Tribunal Act 2009* (QCAT Act), to the Queensland Civil and Administrative Tribunal (QCAT) for a review of the objection decision

    (d) how, and the period within which, the taxpayer may appeal or apply for the review.[32]

23. For an objection under s.63 of the Administration Act, there is no right of appeal or review if the whole of the amount of the tax (or for royalty payable under the Mineral Resources Act, the whole of the amount of royalty assessed as payable to the State) and late payment interest payable under the assessment or reassessment to which the objection decision relates has not been paid.[33]

Appeal process

24. To start an appeal to the court:

    (a) A notice of appeal must be filed with the court within 60 days after notice is given to the taxpayer of the objection decision (no extension of time is available for filing the notice).[34]

    (b) Written notice of the appeal must be given to the Commissioner within seven days after the notice of appeal is filed with the court.[35]

25. The notice of appeal must state fully the grounds of the appeal and the facts relied on.[36] The grounds of appeal are limited to the grounds of the objection unless the court orders otherwise.[37]

26. For objection decisions relating to land tax assessments or reassessments, no right of appeal against an objection decision exists on the grounds that the LVA value for an area of land is excessive.[38]

27. The appellant has the onus of proving the appellant's case.[39]

28. If the court is satisfied that evidence material to the objection was not submitted to the Commissioner when the objection was decided and the evidence is admitted to the court, then the court must:

    (a) adjourn the hearing of the appeal

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32 Section 68(2) of the Administration Act
33 Section 69(1)(b) and (7) of the Administration Act
34 Section 70(2) and (3) of the Administration Act
35 Section 70(1) of the Administration Act
36 Section 70(4) of the Administration Act
37 Section 70(5) of the Administration Act
38 Section 81(2) of the Land Tax Act and s.28(1) of the *Land Tax Act 1915*
39 Section 70A of the Administration Act

(b) direct the Commissioner to reconsider the objection having regard to the evidence and any other evidence obtained by the Commissioner.[40]

29. Paragraphs 28(a) and (b) do not apply if the Commissioner requests the court to continue the hearing without the Commissioner reconsidering the objection.[41]

30. If the Commissioner does reconsider the objection, the Commissioner has all the powers conferred by the Administration Act.[42]

31. The court must allow the appeal completely or partly or disallow it.[43]

Review process

32. To make an application for review by QCAT, an application must be filed in QCAT's registry. The application must be made using the approved form[44] and state the reasons for the application.[45]

33. The application must be filed with QCAT within 60 days after notice is given to the taxpayer of the objection decision.[46] No extension of time is available for filing the application.[47]

34. The principal registrar of QCAT may accept the application (conditionally[48] or unconditionally), or reject the application on the grounds that:

(a) the application is made by a person who is not authorised to make it

(b) the application is made after the expiry of the period within which it is required to be made

(c) the application does not otherwise comply with the QCAT Act or the QCAT Rules.[49]

35. A proceeding in QCAT commences when the principal registrar accepts the application (conditionally or unconditionally).[50]

36. Once the proceeding commences, the applicant must give a copy of the application to the Commissioner within seven days after the application is accepted by the principal registrar of QCAT.[51]

37. The grounds on which the application for review can be made are limited to the grounds of objection unless QCAT orders otherwise.[52]

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40 Section 70B(1) and (2) of the Administration Act
41 Section 70B(3) of the Administration Act
42 Section 70B(4) of the Administration Act
43 Section 70C of the Administration Act
44 Rule 7 of the *Queensland Civil and Administrative Rules 2009* (the QCAT Rules). The approved form for applying for a review by QCAT is *QCAT Form 23–Application to review a decision*.
45 Section 33(1) and (2) of the QCAT Act
46 Section 69(2)(b) of the Administration Act
47 Section 69(5) of the Administration Act
48 Rule 18 of the QCAT Rules sets out the conditions that may be imposed.
49 Section 35 of the QCAT Act
50 Section 36 of the QCAT Act
51 Section 37(2) of the QCAT Act and rule 19 of the QCAT Rules
52 Section 71(2) of the Administration Act

38. For objection decisions relating to land tax assessments or reassessments, an application for review of an objection decision may not be made on the basis that the LVA value for an area of land is excessive.[53]

39. QCAT must hear and decide the review of the objection decision by way of reconsideration of the evidence that was before the Commissioner at the time of making the objection decision, unless it considers it necessary in the interests of justice to allow new evidence.[54]

40. The review must be decided in accordance with the same law that applied when the assessment, reassessment, RVD or amended RVD the subject of the objection decision was made.[55]

41. The applicant has the onus of proving the applicant's case.[56]

42. QCAT may, at any stage in a proceeding, invite the Commissioner to reconsider the objection decision the subject of the proceeding. The Commissioner will then have 28 days to reconsider the decision. If, as a result of the reconsideration:

    (a) the Commissioner confirms the objection decision—the proceeding for the review of the objection decision must continue

    (b) the Commissioner either amends the objection decision or sets aside the objection decision and substitutes another decision (the replacement decision)—the proceeding for the review will continue, but will be in relation to either the objection decision (as amended) or the replacement decision.[57]

43. QCAT may:

    (a) confirm or amend the objection decision

    (b) set aside the objection decision and substitute its own decision

    (c) set aside the objection decision and return the matter to the Commissioner for reconsideration, with such directions as QCAT considers appropriate.[58]

Related tax matters

44. If a taxpayer appeals to the Supreme Court against a Commissioner's decision they cannot apply to QCAT for review of a related tax matter for primary tax.[59] Likewise, if a taxpayer applies for review at QCAT they cannot appeal a related tax matter to the Supreme Court.[60]

45. A related tax matter, for a taxpayer in relation to primary tax is either:

    (a) the taxpayer's liability for primary tax

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53 Section 81(3) of the Land Tax Act and s.28(2) of the *Land Tax Act 1915*
54 Section 71(3) of the Administration Act
55 Section 71(3) of the Administration Act
56 Section 73 of the Administration Act
57 Section 23 of the QCAT Act
58 Section 24 of the QCAT Act
59 Section 69(3)(a) of the Administration Act. "Primary tax" is defined in Schedule 2 of the Administration Act.
60 Section 69(3)(b) of the Administration Act

or

(b) the taxpayer's liability for 1 or more taxes relating to the primary tax mentioned in paragraph (a).[61]

Example 1

Marcus is issued a reassessment notice. The notice increases Marcus' primary tax liability by $5000 and imposes an additional penalty tax liability of $2500. Marcus wants to dispute both liabilities.

Marcus must appeal both the primary and penalty tax liabilities in the Supreme Court, or review both the primary and penalty tax liabilities at QCAT. Marcus cannot separately appeal the primary tax in the Supreme Court and seek a review of the penalty tax at QCAT.

Effect of reassessment or amendment of RVD after appeal or review started

46. If a taxpayer has appealed to the court against, or applied to QCAT for a review of, an objection decision, the Commissioner may make a reassessment of the taxpayer's liability for tax or an amended RVD after the appeal or review has started but before the appeal or review has been decided (post-objection reassessment or amended RVD).[62]

47. If the Commissioner makes a post-objection reassessment or amended RVD, the taxpayer may do one of the following:

(a) continue or withdraw the existing appeal or the taxpayer's application for review

(b) instead of objecting to the post-objection reassessment or amended RVD, change the grounds of appeal or review, by filing notice of the change with:

(i) the registrar of the court, for appeals

(ii) the registrar of QCAT, for reviews.[63]

48. The taxpayer may only change the grounds of appeal or review to the extent that the taxpayer would have the right of objection to the post-objection reassessment or amended RVD.[64]

Date of effect

49. This public ruling takes effect from the date of issue.

Simon McKee
Commissioner of State Revenue
Date of issue: 22 October 2026

[61] Section 69(4) of the Administration Act
[62] Section 69A(1) of the Administration Act
[63] Section 69A(2) of the Administration Act
[64] Section 69A(3) of the Administration Act

References

Public Ruling	Issued	Dates of effect	
		From	To
TAA000.1.10	22 October 2026	22 October 2026	Current
TAA000.1.9	1 October 2020	1 October 2020	21 October 2026
TAA000.1.8	27 September 2018	1 October 2018	30 September 2020
TAA000.1.7	5 January 2016	5 January 2016	30 September 2018
TAA000.1.6	1 July 2014	1 July 2014	4 January 2016
TAA000.1.5	6 June 2011	1 July 2011	30 June 2014
TAA000.1.4	30 June 2010	30 June 2010	30 June 2011
TAA000.1.3	1 December 2009	1 December 2009	29 June 2010
TAA000.1.2	3 July 2009	30 June 2009	30 November 2009
TAA000.1.1	24 February 2009	24 February 2009	29 June 2009
Supersedes Revenue Ruling TA 5.1	1 July 2005	1 July 2005	23 February 2009

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