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Public Ruling Taxation Administration Act: EXTENSION OF TIME TO LODGE AN OBJECTION

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. This public ruling sets out the basis on which the Commissioner will decide whether to extend the time to lodge an objection under s.65(2) of the *Taxation Administration Act 2001* (Administration Act).¹
2. This public ruling applies to objections to assessments and decisions under the following revenue laws:
 - (a) *Duties Act 2001*
 - (b) *Payroll Tax Act 1971*
 - (c) *Land Tax Act 2010*
 - (d) *Betting Tax Act 2018*
 - (e) royalty laws, being the royalty provisions of the *Mineral Resources Act 1989* (Mineral Resources Act) and the *Petroleum and Gas (Production and Safety) Act 2004* (Petroleum and Gas Act), with the exception of liabilities for royalty-related amounts arising before 1 October 2020.²

¹ Details of the requirements for objections are set out in [Public Ruling TAA000.1](#).

² 'Royalty provisions' means chapter 11 of the Mineral Resources Act, chapter 6 of the Petroleum and Gas Act and any other provision of those Acts to the extent they are administered by the Minister with ministerial responsibility for the Administration Act.

3. A taxpayer who is dissatisfied with an original assessment or certain reassessments³ may object to the assessment or reassessment.⁴
4. A taxpayer who is dissatisfied with an original or amended royalty valuation decision may object to the decision.⁵
5. An objection must:
 - (a) be in writing
 - (b) state in detail the grounds of objection
 - (c) include copies of all material relevant to decide the objection
 - (d) be lodged within 60 days after the assessment notice or notice for the royalty valuation decision is given to the taxpayer.⁶
6. The Commissioner may extend the time for lodging an objection if the Commissioner is satisfied it would be unreasonable in particular circumstances for the objection to be lodged within the 60 days.⁷
7. The decision to refuse an extension of time for lodging an objection is a non-reviewable decision.⁸
8. The Administration Act requires that where a taxpayer disagrees with or wants to change an assessment or royalty valuation decision, the objection and appeal regime is the principal means of review. This requires the taxpayer to lodge an objection within 60 days of the assessment or decision.
9. The discretion to extend the time to lodge an objection is for cases where taxpayers are unable to comply with this requirement through no fault of their own.
10. The discretion confers a special benefit on taxpayers, and a decision to refuse an extension of time is therefore non-reviewable. A satisfactory explanation for failing to comply with the limit set by Parliament is required for an extension of time to be allowed.

Ruling and explanation

11. The Commissioner decides whether to extend the time to lodge an objection under s.65(2) of the Administration Act on a case-by-case basis having regard to all the relevant facts and circumstances of each case.
12. In deciding whether to extend the time to lodge an objection, the Commissioner will consider the following matters.

³ In this public ruling, references to the assessment and assessment notice include references to reassessments.

⁴ Section 63 Administration Act

⁵ Section 63A Administration Act

⁶ Section 65(1) Administration Act

⁷ Section 65(2) Administration Act

⁸ Section 65(3) Administration Act

Relevant matters for extension of time

13. The Commissioner must be satisfied that it is unreasonable in the circumstances for the objection to be lodged within 60 days.
14. This requires consideration of the facts and circumstances as to why the objection was not (or will not be) lodged within 60 days. This includes:
 - (a) the taxpayer's explanation for their inability to lodge the objection within 60 days
 - (b) any circumstances beyond the taxpayer's control that prevented the taxpayer lodging the objection within 60 days
 - (c) having regard to the complexity of the assessment or decision, issues involved in the objection and the difficulty in preparing a valid objection or obtaining relevant evidence or material, whether it is reasonable to prepare and lodge the objection within 60 days
 - (d) any steps the taxpayer may have taken to resolve the issue or pursue their rights with the Commissioner and the Commissioner's response to those steps
 - (e) whether the taxpayer is represented by a professional advisor and the extent to which the failure to lodge is due to the conduct of that advisor or the taxpayer
 - (f) any other reasons provided by the taxpayer.
15. If satisfied that it is unreasonable for the taxpayer to lodge an objection within 60 days, the Commissioner will consider whether, having regard to all relevant considerations, the discretion to extend time for lodging the objection should be exercised in favour of the taxpayer.
16. In exercising the discretion, the Commissioner will consider the following discretionary factors:
 - (a) the legislative purpose of having a time limit to lodge objections
 - (b) the taxpayer's explanation for the delay
 - (c) the circumstances of the delay, including extent of the delay
 - (d) whether the taxpayer has an arguable case, determined by reference to the objection itself and the material provided by the taxpayer
 - (e) prejudice to the taxpayer if the extension of time is refused
 - (f) any other reasons provided by the taxpayer.
17. The requirement that there be an arguable case does not require consideration of merit or prospects. However, the case must have some legal grounds and not be frivolous.

Request for extension of time

18. The taxpayer should make a written request to the Commissioner for an extension of time to lodge an objection. The request should be made through the objection form⁹ or otherwise in writing. The taxpayer has the onus of establishing why the Commissioner should exercise the

⁹ Form GEN1–Objection can be found at gro.qld.gov.au/forms.

discretion to extend the time to lodge the objection. Therefore, the request must set out all relevant facts and circumstances relating to the matter.

19. The taxpayer must provide information to satisfy the Commissioner that it is unreasonable for the objection to be lodged within 60 days. This may include the reasons for failure to lodge an objection and the circumstances concerning that failure, and any other information the taxpayer considers relevant.
20. The request for an extension of time may be made together with lodgement of the objection.
21. A request for extension may be made before the objection is lodged, including before the expiry of the 60-day period if the taxpayer expects they will be unable to lodge the objection within the time limit. In such cases the taxpayer must provide sufficient information about the grounds of objection for the Commissioner to form a view about whether the taxpayer has an arguable case.

Date of effect

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

Simon McKee
Commissioner of State Revenue
Date of issue: 5 December 2025

References

Public Ruling	Issued	Dates of effect	
		From	To
TAA065.1.1	5 December 2025	5 December 2025	Current