



## Applications for Reassessment

This Commissioner's practice outlines how a taxpayer should make an application for a reassessment of tax, and the circumstances in which such an application will be considered.

### Background

Under section 16 of the *Taxation Administration Act 2003* (TAA), the Commissioner may make a reassessment of tax on application from a taxpayer.

A reassessment supersedes the original assessment and may be made whether or not any amount of tax has been paid on the previous assessment. A reassessment may also consolidate two or more separate assessments into a single assessment.

Section 16(3A) of the TAA provides that the Commissioner cannot make a reassessment in relation to an interim assessment unless specifically required to do so where an objection is allowed wholly or in part, or a direction is given in the course of review proceedings.

In accordance with section 16(5) of the TAA, where an assessment was based on a particular interpretation of the law or a particular practice of the Commissioner that applied at the time the original assessment was made, the Commissioner cannot make a reassessment on the ground that the interpretation or practice is or was erroneous.

Section 17 of the TAA provides that a taxpayer is not entitled to apply for a reassessment more than five years after the original assessment was made or, in the case of payroll tax, within five financial years that precede the financial year in which the reassessment is made.

It is important to note that particular provisions of another taxation Act may override the TAA with regard to the period in which a reassessment can be made. See Commissioner's Practice [TAA 16 'Certain Assessment and Reassessment Time Limits'](#) for additional information.

### Commissioner's Practice

#### *Making an application*

##### *Duties*

1. An application for reassessment, usually in relation to a reduction or concessional assessment of duty, an exemption from duty or an assessment of nominal duty, will generally only be accepted where the required application form or relevant information outlined in the [Duties Information Requirements](#) was not provided at the time the original assessment was made. An application that makes further submissions regarding the Commissioner's interpretation of the law or findings relating to facts that are in dispute will generally not be accepted; a challenge on these grounds should be lodged as an objection.
2. An application must be made using a relevant application form accessible from the [Duties publications](#) page on the website. Where a form is not available in respect of the type of application being made, the application must be made in writing. A submission should include any relevant information that supports the application.

3. The Commissioner will generally only accept a verbal application for a reassessment (such as, by telephone) when a Duties Assessment Notice contains a simple error by the Commissioner, such as a transposition error in an amount of consideration, a failure to allow a particular concession or rebate despite the relevant application form having been lodged, or an incorrect due date for a conditional agreement.

#### *Land tax*

4. An application for a reassessment of land tax can be submitted in the form of a letter, email or completion of a [web enquiry form](#) via the website.
5. The Commissioner will generally only accept verbal applications (such as, by telephone) for reassessments in situations where –
  - 5.1 an exemption from land tax for a land owner's primary residence has not been correctly included in an assessment notice or
  - 5.2 a land tax assessment notice incorrectly lists the land owned by a taxpayer at 30 June of a year.

However, the taxpayer may be requested to provide additional evidence to validate any claims.

#### *Payroll tax*

6. An application for a reassessment of payroll tax can only be made where the application relates to reconciled (past) periods. A request for a reassessment can be made by submitting a [web enquiry form](#) via the website.

#### *Betting tax*

7. An application for reassessment of betting tax can only be made where the application relates to reconciled (past) periods. A request for a reassessment can be made by submitting a [web enquiry form](#) via the website.

#### ***Refusal to make a reassessment***

8. Where the Commissioner refuses to make a reassessment, a statement of grounds will be issued outlining the reasons for the decision.

#### ***Issues in dispute***

9. The reassessment provisions are not intended to be a quasi-review process. Where matters are in dispute as a result of an assessment, the objection provisions under Part 4 of the TAA provide for taxpayers to seek an internal review of the assessment or decision. A taxpayer who is dissatisfied with the decision of the Commissioner on an objection may apply to the State Administrative Tribunal for an external review of the objection decision.

#### ***Provision of additional information***

10. Additional information provided by the taxpayer after an assessment has been issued may be considered to be an application for a reassessment, unless the taxpayer indicates that they have lodged a formal objection.

### **Written submissions not qualifying as objections**

11. An objection must be in writing, set out fully and in detail the grounds on which the taxpayer objects to the assessment or decision, and be lodged in accordance with the requirements specified in the TAA. If a taxpayer's written submission does not meet these requirements, the Commissioner may treat the written submission as if it were an application for a reassessment. Following receipt of an objection in accordance with paragraph 9, the Commissioner will determine if the application should be treated as an objection or a reassessment based on the nature of the taxpayer's submission.

### **Date of effect**

This Commissioner's practice takes effect from 1 January 2019.

Nicki Godecke

COMMISSIONER OF STATE REVENUE

1 January 2019

### **Document history**

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