

FORM QRO—GEN1

Version 3—January 2021

Taxation Administration Act 2001 section 65

First Home Owner Grant and Other Home Owner Grants Act 2000 section 56



Guide to completing this form

About this form

Use this form to lodge an objection to an assessment, royalty valuation decision or decision on a grant application made by the Commissioner of State Revenue.

An objection is a request for a legal review of an assessment or decision. This means we can only consider whether the assessment or decision was correctly made in accordance with the legislation administered by the Commissioner.

You will need to provide detailed reasons for your objection and copies of evidence to support your position.

Before you start

Make sure you understand when you can lodge an objection and details about the objection process.

Go to qro.qld.gov.au.

Deadlines

An objection must be lodged within 60 days of receiving the assessment or decision.

In limited circumstances, the Commissioner may allow an extension of time to lodge an objection. You will need to demonstrate that, in your circumstances, it was unreasonable for you to lodge within the 60-day period and attach supporting evidence. Complete Part C of this form if you are seeking an extension of time. The Commissioner can only consider a late objection if you are allowed an extension of time to lodge it.

Lodging an objection does not extend the date for payment of your liability.

Interest will accrue on unpaid liability, as specified in your assessment notice. Your debt may increase if you do not pay by the due date. Action may also be taken against you to recover the debt. If your objection is allowed, we will issue a refund; and you might be entitled to interest on the overpaid amount.

What you will need

To complete this form, you will need:

- your assessment notice, decision notice or other document from us that sets out details to which your objection relates
- evidence supporting your grounds for objection.

Failing to provide sufficient information or evidence to support your objection could delay the review or result in your objection being disallowed.

Who can lodge this form

Your professional representative (e.g. lawyer, accountant or mining and petroleum tenement management service) can lodge this form and deal with us on your behalf. You can also authorise a friend or family member to be the primary point of contact.

Complete Part A Item 2 if you would like to authorise another person to act on your behalf.

Help completing this form

If you need help or more information on the objection process, send an email to objections@treasury.qld.gov.au. If you would like us to phone you back, let us know the most convenient time for us to call you.

How to lodge this form

You can lodge your objection by completing and signing this form and sending it to us.

Email: objections@treasury.qld.gov.au

Post: Queensland Revenue Office
Review and Dispute Resolution Division
PO Box 15931
City East QLD 4002

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Objection

Part A—Your details

1. Client information

This is the person or entity listed on the assessment or decision notice.

Client number

(This can be found on Queensland Revenue Office (QRO) correspondence or your assessment or decision notice. If you don't have a client number, put 'N/A'.)

Full name (for individuals)

Company or trust and
trustee name (if applicable)

Daytime telephone
number

☐

Tick this box if you **do not want to be contacted** by telephone.

Email address

Postal address

2. Representative information (if applicable)

A professional representative (e.g. lawyer, accountant or mining and petroleum tenement management service) may lodge this form on behalf of the person identified in section 1 (the client).

Alternatively, the client can authorise another person (e.g. a relative or friend) to be the primary point of contact for this objection.

Select one (1) of the options below and complete the details.

Option A

☐ I am a solicitor, accountant or mining and petroleum tenement management service, representing the client in my professional capacity and am authorised by the client to lodge this objection and deal with QRO in all questions relating to it.

Company or business name
(if applicable)

Daytime telephone number

Email address

Postal address

Option B

☐ I (the client) authorise the following person to deal with QRO on my behalf in relation to this objection.

Name

Daytime telephone number

Email address

Postal address

Part B—Objection details

3. Nature of objection and outcome sought

Decision or assessment reference:

(This is your payment reference number, client transaction number or grant application UIN. You can find these on the first page of your assessment or decision notice, or on correspondence you have received from us.)

The issue date of my assessment or decision notice is

 / /

Select from the following the decision or assessment you are objecting to, and the outcome you seek. You will need to provide reasons to support your objection in Part D.

Assessment or decision	Outcome sought
<p>An assessment or reassessment of a liability (whole or in part) relating to:</p> <p><input type="checkbox"/> Land tax</p> <p><input type="checkbox"/> Payroll tax</p> <p><input type="checkbox"/> Duty (transfer, additional foreign acquirer, vehicle registration, insurance, landholder, corporate trustee)</p> <p><input type="checkbox"/> Betting tax</p> <p><input type="checkbox"/> Royalty (mineral or petroleum)</p>	<p>Reassessment of:</p> <p>A. Whole liability, including penalties and interest (i.e. that the liability be reduced to zero) <input type="text"/> \$ <input type="text"/></p> <p>or</p> <p>B. Part of the liability (select all that apply)</p> <p><input type="checkbox"/> Primary tax <input type="text"/> \$ <input type="text"/></p> <p><input type="checkbox"/> Penalty <input type="text"/> \$ <input type="text"/></p> <p><input type="checkbox"/> Interest (not including late payment interest) <input type="text"/> \$ <input type="text"/></p> <p><input type="checkbox"/> Late lodgement fee (royalty only) <input type="text"/> \$ <input type="text"/></p> <p><input type="checkbox"/> Civil penalty (royalty only) <input type="text"/> \$ <input type="text"/></p>
<p>Home owner grants</p> <p><input type="checkbox"/> A decision to refuse payment of a grant</p> <p><input type="checkbox"/> A notice to repay a grant and/or pay a penalty</p>	<p><input type="checkbox"/> That payment of the grant be approved or</p> <p><input type="checkbox"/> The decision to repay be overturned so that I keep the grant <input type="text"/> \$ <input type="text"/></p> <p><input type="checkbox"/> The penalty amount be waived or refunded <input type="text"/> \$ <input type="text"/></p>
<p><input type="checkbox"/> A royalty valuation decision</p> <p><input type="checkbox"/> An amendment of a royalty valuation decision</p>	<p><input type="checkbox"/> A different royalty valuation decision</p> <p><input type="checkbox"/> The original royalty valuation decision reinstated</p> <p><input type="checkbox"/> A different amendment to the royalty valuation decision</p> <p>Use Part D to state the basis on which you think the royalty valuation decision or amendment should apply.</p>

Part C—Request for extension of time to lodge

Extensions of time are only granted in limited circumstances and not as a matter of course.

You must satisfy the Commissioner of State Revenue that it is unreasonable in your particular circumstances for the objection to be lodged within 60 days of receiving the assessment or decision notice.

You must attach evidence to support your request and include statements such as:

- *I was unable to lodge my objection within the required 60-day period because...*
- *I took the following steps to attempt to resolve the matter with the Commissioner within the required 60-day period...*
- *I took the following steps to attempt to lodge my objection within the required 60-day period...*

(Attach additional pages if there is not enough space.)

Part D—Grounds for objection

You are responsible for proving your case. Failure to provide sufficient information or evidence to support your objection could delay consideration of your objection or result in your objection being disallowed.

For detailed information and examples of grounds for objection, including examples of supporting evidence, go to **qro.qld.gov.au**.

We strongly recommend you read this material before completing this section.

Provide detailed grounds or reasons why the assessment or decision is incorrect and attach supporting evidence. (Attach additional pages if there is not enough space.)

Part E—Declaration

This section is to be completed by the client or their professional representative only (see Part A Item 2).

I confirm:

- Lodgement of this document with the Commissioner of State Revenue is an objection.
- An objection lodged out of time is not a valid objection unless the Commissioner of State Revenue grants an extension of time for lodgement.
- I have attached all documents necessary to support my application.
- I understand that providing insufficient or inaccurate information will delay consideration of my application or may result in my objection being disallowed.
- I understand that the liability I currently have must be paid by the due date (as stated on the notice) and that lodging an objection will not change the due date for paying the liability.

Under the *Taxation Administration Act 2001* and the *First Home Owner Grant and Other Home Owner Grants Act 2000*, it is an offence to give false or misleading information.

Name

Position title
(if applicable)

Signature

Date

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Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised under legislation administered by this office. Any personal information will not be disclosed unless authorised by law.

Queensland Revenue Office
Review and Dispute Resolution Division
PO Box 15931
City East Qld 4002

Email: objections@treasury.qld.gov.au

Ph: 1300 300 734

Visit qro.qld.gov.au for information relating to state taxes.