

# Objection to an Assessment or Decision

**Note:**

This form is **not** to be used for objections regarding the First Home Buyers Assistance Scheme concession. To lodge an objection the First Home Buyers Assistance Scheme concession, please use the First Home Benefits objection form – OSR 027B

- Use this form if you are objecting to a Duties Notice of Assessment or a written decision made by the Chief Commissioner of State Revenue (e.g. a decision not to grant an exemption)
- Please quote our reference (e.g. Duties Assessment Number, Client ID). This is located on your Duties Notice of Assessment or any correspondence Revenue NSW has sent you
- PRINT, sign and date this form. **Please be aware that penalties and/or prosecution may apply if you provide false or misleading information**
- Please attach all relevant information and documentation that supports your objection.

**Client details – details of person liable to pay Duty**

Name	
Our ref. (Duties Assessment Number/Client ID/Other)	
Preferred address	Postcode
Residential address (if different from above)	Postcode
Phone number (     )	Mobile
Email	

**Agent – Representative** (only use if lodging an objection on behalf of the above person)

Name	
Company name	
Postal address	Postcode
Phone number (     )	Mobile
Email	

Under section 89 of the *Taxation Administration Act 1996*, an objection must be lodged with the Chief Commissioner of State Revenue no later than sixty (60) days after the date of service of the notice of assessment or written decision.

If you are lodging your objection outside of this time, you **must** provide reasons for the delay.

**Note:** The Chief Commissioner of State Revenue is not obliged to accept your reasons and your objection may not be considered.



Date of assessment/decision / / 20

Has your objection been lodged within sixty (60) days from the date of service of the assessment/decision?

Yes

No ➤ *If you have selected 'no' you must provide reasons for the delay with any relevant documentation in support of your reasons.*

### Reasons for objection

So we can process your form quicker, please select your reason(s) for objection

Aggregation

Sale of business

Dutiable Property

Share Transfer

Dutiable Value

Surcharge purchaser duty

Landholder/Land Rich

Trust

Mortgage Duty

Interest or penalty

Exemption ➤ *Please specify*

Other ➤ *Please specify*

**Note:** To claim an exemption from Duty, you **must** provide all relevant evidence/documentation to support your claim (if not already supplied to Revenue NSW).

Please state in full and in detail your grounds for objection. If there is insufficient space, please attach additional sheet(s). Please be aware that under section 88 of the *Taxation Administration Act 1996* the objector has the onus of proving their case.

## Declaration


I/we declare that the information I/we have given is true, accurate and complete in every particular. I/we understand that penalties and/or prosecution may result if I/we provide false or misleading information.

Name (Please print)		
Signed	Date	/ / 20


### Privacy statement

Information collected from you on this form is required by Revenue NSW to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. Revenue NSW will correct or update your personal information at your request. Read more about privacy at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)


### Contact details

 (Monday – Friday, 8.30 am – 5.00 pm)  
1300 139 814\*

\*Interstate clients please call (02) 7808 6900

 [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)

 [objection@revenue.nsw.gov.au](mailto:objection@revenue.nsw.gov.au)

 Help in community languages is available.

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