

Objection to an Assessment or Decision

We are committed to delivering quality client service and would like to help you to understand some of the requirements for lodging an objection. Using this form will enable us to quickly identify and consider your objection.

Note:

- Use this form if you are objecting to a Payroll Tax 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 your Client ID. This is located on your Payroll Tax Notice of Assessment or any correspondence f 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
- Please submit by posting to:
Review Branch
Revenue NSW
 GPO Box 4042
 Sydney NSW 2001

Client details – details of person assessed for Payroll Tax

Name		Client ID
Postal address		Postcode
Business address (if different from above)		Postcode
Phone number ()	Mobile	
Email		

Note: Please select preferred contact address: Postal Business Email

Agent – Representative (only use if objection is lodged 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.



Tax year(s)	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 ➤ <i>If you have selected 'no' you must provide reasons for the delay with any relevant documentation in support of your reasons.</i>	

Reasons for objection

So we can process your form quicker, please select your reasons for your objection:

Contractors and Employment Agency Contracts

Contractors (assessment as employees)

To support your objection to the assessment of amounts paid to workers as being wages of employees and not payments to contractors, you must supply evidence of the business activities of the worker. Evidence can include copies of written contracts, invoices and BAS returns, details of how the workers were engaged, supervised and paid, and details of how they advertise, maintain equipment and conduct their business.

Contractors (exemptions)

To support your objection to the assessment of amounts paid to contractors, you must supply evidence that the contractors met one of the exemptions available at the time they were engaged – e.g. worksheets showing that the contractor provided services to the taxpayer for 90 calendar days or less in a financial year.

Employment Agency Contracts

To support your objection to the assessment of amounts paid to workers as being paid under employment agency contracts, you must provide evidence such as copies of written contracts with the taxpayer’s clients, details of the work performed under the contracts and how it is organised and paid.

Grouping and Exclusions

Grouping of related corporations

To support a claim that two corporations are not related bodies corporate within the meaning of the Corporations Act 2001 of the Commonwealth you must provide evidence that they are not a holding company and subsidiary, or subsidiaries of the same ultimate holding company under Division 6 of Part 1.2 of that Act.

Grouping by common employees

To support your objection to a decision to group two businesses by way of the use of common employees, you must provide evidence that services were not solely or mainly provided by an employee or employees of a business in connection with another business under an agreement.

Grouping of commonly controlled businesses

To support your objection to a decision to group two businesses by way of common control, you must provide: for each company historical company searches, copies of the company constitution or shareholders' agreement or articles of association and details of the relationship of any shareholders; for each partnership a copy of the partnership agreement; for each trust a copy of the trust deed.

Exclusions from groups

An objection relating to an exclusion from a group should only be made if you have applied for an exclusion under section 79 of the Payroll Tax Act 2007 and received an unfavourable decision.

Exemptions

Non-profit organisations

To support your objection to a decision not to treat wages paid by the organisation as exempt wages, you must supply suitable evidence in relation to the matters listed in the Application for Exemption form (OPT007)*.

Education and training organisations

To support your objection to a decision not to treat wages paid by the organisation as exempt wages, you must supply suitable evidence in relation to the matters listed in the Application for Exemption form (OPT007)*.

Health care service providers

To support your objection to a decision not to treat wages paid by the provider as exempt wages, you must supply suitable evidence in relation to the matters listed in the Application for Exemption form (OPT007)*.

Other

To support your objection to a decision not to treat wages as exempt wages, you must supply suitable evidence as to why the wages should be exempted.

*Forms are available at www.revenue.nsw.gov.au

Interest and penalty tax

Interest

Penalty tax

To support your objection to the imposition of interest and/or penalty tax, you must supply evidence that the tax default was due to circumstances beyond the taxpayer's control, or that the taxpayer took all reasonable care to understand and comply with the law.

Wages

Wages incorrect

To support a claim that an assessment of wages is incorrect, you must provide evidence such as wage activity statements or superannuation returns showing that the amounts were wrongly assessed.

Wages not liable in NSW

To support a claim that wages assessed as liable in NSW are not liable in this state, you will have to provide evidence such as WorkCover returns or payroll tax assessments from another state or territory showing that the wages are liable there.

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


Contact details

 (Monday – Friday, 8.30 am – 5.00 pm)


*Interstate clients please call (02) 9689 6200

Returns 1300 139 817*

Unclaimed money 1300 366 016*

 www.revenue.nsw.gov.au

 objection@revenue.nsw.gov.au

 Help in community languages is available.

Postal address

DX Number

GPO Box 4042,
Sydney NSW 2001

DX 456 Sydney

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