



Office of State Revenue
NSW TREASURY

ABN: 77 456 270 638

Revenue Ruling No. BF10

Provision of Information Regarding an Assessment or Reassessment of Business Franchise Fees

PREAMBLE

The Chief Commissioner may issue a notice of assessment (or reassessment) under various provisions of the Business Franchise Licences (Tobacco) Act 1987 and the Business Franchise Licences (Petroleum Products) Act 1987. In a recent appeal before the Business Franchise Licences (Tobacco) Appeals Tribunal it was argued by the appellant that as the onus of proving the assessment incorrect lay with the appellant, the notice of assessment should contain full and detailed particulars of all facts on which the assessment is based.

The Tribunal rejected this argument, but advised that persons receiving an assessment could seek information relating to an assessment from the Chief Commissioner.

The purpose of this Ruling is to clarify the Department's approach to providing information on which an assessment was based.

RULING

1. The principle purpose of a notice of assessment or reassessment is to formally advise a person of the amount of fees and penalty assessed in accordance with the relevant Act and the due date for payment. It is not intended to comprehensively outline the basis and information on which the assessment was made.
2. The notice of assessment or reassessment will state the value of tobacco or petroleum products for assessment purposes, the amount of the fee assessed and the amount of any penalty imposed.
3. It is the Department's policy to provide all reasonable assistance to its clients. Departmental officers are available to discuss reasons for assessments or reassessments and the information on which they are based. If additional or different information is made available, the assessments or reassessments will be reviewed.
4. Notices of assessment and reassessment will quote a reference number and specify a contact telephone number which can be used to arrange an interview with a Departmental officer.

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5. Requests for access to evidence must be considered on the merits of the individual case. A person's own records seized as evidence will be made available for inspection, but may not be taken away.

A. D. CLYNE,
Chief Commissioner for Business
Franchise Licences (Tobacco and Petroleum Products)
11 March 1988.