

**ACT REVENUE OFFICE**

ACT Revenue Office

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| **REVENUE CIRCULAR GEN003.2** |
| ACT Revenue Office Payment Policy – *Taxation Administration Act 1999* |
| Issue Date: 18 September 2017 |
| Status: Current – Effective 18 September 2017 |
| Previous Circular: GEN003.1 |

# Introduction

The ACT Revenue Office assists the ACT Government to develop a simple and equitable tax system for the ACT and to implement administrative and regulatory processes for the collection of revenue which are efficient and cost-effective for the Government and taxpayers.

Under section 122 of the *Taxation Administration Act 1999*, payment of taxes, rates, levies, duties and charges may be made to the ACT Revenue Office electronically or by any other means approved by the Commissioner for ACT Revenue.

This circular notifies ACT Revenue Office clients of the electronic and other payment methods available to them for the payment of taxes, rates, levies, duties and charges administered by the ACT Revenue Office.

# Duty (Conveyance and Landholder)

As part of the Revenue Collection Transformation Program, the ACT Revenue Office has changed the way it collects tax revenue by digitalising its revenue collection system.

Under the new system, the acceptable payment methods for all dutiable transactions are limited to BPAY and Electronic Funds Transfer (EFT). The unique electronic payment details are displayed in the Notice of Assessment issued by the ACT Revenue Office.

# Duty (Motor Vehicle Registration)

Payments of duty on motor vehicle registration and the transfer of motor vehicle registration are accepted at Access Canberra Service Centres and Shopfronts located in Gungahlin, Belconnen, Tuggeranong and Woden.

The Access Canberra Service Centres and Shopfronts collect any applicable duty on the transfer of registration of a motor vehicle on behalf of the ACT Revenue Office at the time of registration.

# Return Taxes — Payroll Tax, Ambulance Levy, Utilities Network Facilities Tax, and Energy Industry Levy

The ACT Revenue Office, in conjunction with Access Canberra, has developed SmartForm technology for return taxes.

Taxpayers are required to lodge their returns electronically using the SmartForms on the Access Canberra website at [www.accesscanberra.act.gov.au](http://www.accesscanberra.act.gov.au) .

Taxpayers can make payments for return taxes electronically through their financial institution by either BPAY (debit transactions only) or EFT. The individual BPAY or EFT payment details are provided at the time that the taxpayer submits a SmartForm for return lodgement through Access Canberra.

Credit card payments are not accepted for the payment of return taxes.

# Rates, Land Tax, and Land Rent – including Fire and Emergency Services Levy, Safer Families Levy, and City Centre Marketing and Improvements Levy (CCMIL)

Payments for rates, land tax, CCMIL and land rent are accepted in person at Australia Post. Debit and credit cards (Visa and Mastercard only) are accepted.

Electronic payment facilities for rates, land tax, CCMIL and land rent include BPAY, EFT or online through the Access Canberra website at [www.accesscanberra.act.gov.au](http://www.accesscanberra.act.gov.au) where payments of up to $5,000 can be made by credit card (Visa and Mastercard only).

You can contact your participating bank or credit union to pay through BPAY or EFT from your nominated account. Debit and credit cards (Visa and Mastercard only) are accepted for BPAY payments.

Rates and land tax bills may also be paid automatically by direct debit from a nominated bank or credit union account. A direct debit application form is provided on the ACT Revenue Office website at [www.revenue.act.gov.au](http://www.revenue.act.gov.au).

# Certificate of Rates, Land Tax and other Charges

From 18 September 2017, applications and payments of a Certificate of Rates, Land Tax and Other Charges are no longer accepted at the Access Canberra Environment, Planning and Land Shopfront in Dickson.

You can apply for a Certificate of Rates, Land Tax and Other Charges (also include Land Rent and Duty) using a SmartForm on the Access Canberra website at [www.accesscanberra.act.gov.au](http://www.accesscanberra.act.gov.au).

Payment can be made by credit card (Visa and Mastercard only).

# ACT Home Loan Portfolio

ACT Home Loan payments can be made in person at any Access Canberra Service Centre or Shopfront, or by Australia Post. Cash, cheque, EFTPOS and credit card (Visa and MasterCard only) payments are accepted.

Payments to the ACT Home Loan Portfolio can also be made automatically from a nominated bank or credit union account. Clients can request a direct debit request form on the ACT Revenue Office website at [www.revenue.act.gov.au](http://www.revenue.act.gov.au).

BPAY may also be used to make payments to the Home Loan Portfolio. Please contact your financial institution to enable payment to be made from your nominated account.

Signed

Kim Salisbury

Commissioner for ACT Revenue

18 September 2017