



REVENUE CIRCULAR GEN003.1
ACT Revenue Office Payment Policy
Issue Date: 9 October 2015
Status: Current – 14 February 2011
Previous Circular: GEN003

Preamble

1. 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.
2. This circular notifies ACT Revenue Office clients of the options available to them for the payment of taxes, rates, levies, duties and charges administered by the ACT Revenue Office.

Circular

Duty

3. The ACT Revenue Office Customer Service Centre only accepts payments for duty transactions. The different payment methods acceptable for duty transactions include credit card (Visa and Mastercard only), cheque/money order, cash and EFTPOS.
4. A limit for payment by credit card was introduced on 1 November 2005. Consistent with Government policy, the ACT Revenue Office Customer Service Centre will only accept credit card payments (Visa and Mastercard only) on certain dutiable transactions where the duty liability does not exceed \$5,000. Multiple or part payment by credit card will **not** be accepted.
5. Cheques for duty transactions should be made payable to the **ACT Revenue Office**.

The following limits apply to cheques:

- (a) personal cheques — \$5,000;
 - (b) solicitor's business account cheques — \$20,000; and
 - (c) solicitor's trust account cheques and bank/credit union cheques — unlimited value.
6. The ACT Revenue Office is developing options for the electronic lodgment and payment of duty. Clients will be advised when these options are available.
 7. Payments of duty on motor vehicle registration and the transfer of motor vehicle registration are not accepted at the ACT Revenue Office Customer Service Centre. ACT Government 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, General and Life Insurance Duty, Ambulance Levy, Utilities Network Facilities Tax, and Energy Industry Levy

8. The ACT Revenue Office, in conjunction with *Canberra Connect*, has developed an online lodgment facility for return taxes. Taxpayers are required to lodge their returns electronically.
9. Taxpayers can make payments for return taxes electronically through their financial institution by either Electronic Funds Transfer (EFT) or BPAY (debit transactions only). The individual EFT or BPAY payment details are provided at the time that the taxpayer submits an electronic return lodgment through *Canberra Connect*. Credit card payments are not accepted for the payment of return taxes.

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

10. Payments for rates, land tax, CCMIL and land rent are not accepted at the ACT Revenue Office Customer Service Centre but can be paid electronically or, alternatively, in person at Australia Post or ACT Government Shopfronts. Debit and credit cards (Visa and Mastercard only) are accepted.
11. Electronic payment facilities for rates, land tax, CCMIL and land rent include EFT, BPAY (phone and internet) or online through the *Canberra Connect* payment portal at www.canberraconnect.act.gov.au
12. 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.
13. 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 revenue website at www.revenue.act.gov.au.
14. Taxpayers may also pay rates, land tax, CCMIL and land rent by mailing a cheque or money order payable to the ACT Revenue Office at the following address:

Reply Paid 60189
ACT Revenue Office
CANBERRA ACT 2601

Certificate of Rates, Land Tax and other Charges

15. An online application and payment option for a Certificate of Rates, Land Tax and Other Charges (may also include Land Rent) is available on the *Canberra Connect* payment portal. Payment can be made by credit card (Visa and Mastercard only) at www.canberraconnect.act.gov.au
16. Requests for these certificates may also be made in person at the ACT Revenue Office Customer Service Centre or by mail with a cheque or money order payable to the ACT Revenue Office at PO Box 293, CIVIC SQUARE ACT 2608.

ACT Home Loan Portfolio

17. ACT Home Loan payments can be made in person at ACT Government Shopfronts or Australia Post. Cash, cheque, EFTPOS and credit card (Visa and MasterCard only) payments are accepted.
18. 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 through the mail or by calling 02 6207 0084.
19. BPAY may also be used to make payments to the Home Loan Portfolio over the telephone or internet. Contact your participating bank or credit union to make payment from your nominated account. Debit and credit card (Visa and Mastercard only) payments are accepted.
20. Mail payments by cheque or money order made payable to the ACT Home Loan Portfolio are accepted by the ACT Revenue Office at the following address:

ACT Home Loan Portfolio
ACT Revenue Office
PO Box 293
CIVIC SQUARE ACT 2608