



<b>REVENUE CIRCULAR GEN001.1</b>
Revenue Circulars
Issue Date: 9 October 2015
Status: Current – Effective 9 October 2015
Previous Circular: GEN001

## **Preamble**

1. The Commissioner for ACT Revenue (the Commissioner) has from 1989 published a series of circulars to disseminate information for clients (members of the public and practitioners) on legislation administered by the ACT Revenue Office. On 1 July 2008 all circulars and practice notes published by the Commissioner were withdrawn.
2. An index of all superseded circulars as at 1 July 2008 is provided on the circulars page of the revenue website at [www.revenue.gov.au](http://www.revenue.gov.au).
3. Revenue circulars that were current as at 1 July 2008 were republished on 1 July 2008, or have been republished progressively thereafter, with minor amendments. Minor amendments include updating, renumbering, reformatting, and editorial changes.
4. An index of all current circulars from 1 July 2008 together with circulars republished after that date including with minor amendments is provided on the circulars page of the revenue website at [www.revenue.gov.au](http://www.revenue.gov.au).
5. Practice notes were incorporated into the series of circulars published from 1 July 2008, and is no longer published. In all cases, a circular history is provided at the top of each circular in the new series.
8. The payroll tax circulars adopt a number of NSW rulings where applicable. A Table of Concordance between the payroll tax circulars of NSW and the ACT is provided on the circulars page of the revenue website.
6. Clients are encouraged to contact the ACT Revenue Office if assistance with the circulars is required.

## **Circular**

7. This circular advises clients of the purpose of the circulars.
8. The circulars are a guide to the way in which the ACT Revenue Office will administer the law as it understands the law. Circulars do not have the force of law; however, the ACT Revenue Office will take into account relevant circulars in making its decisions.

9. A circular may provide information on the meaning of words or terms in legislation to assist clients to better understand their rights and obligations.
10. A circular may also inform clients of a guideline, precedent, practice or procedure followed by the ACT Revenue Office in making a decision that affects the rights or liabilities of persons or organisations paying taxes, duties, or levies, or applying for grants, under laws administered by the ACT Revenue Office.
11. A circular is therefore of general application and does not relate solely to an individual situation. In particular, a circular does not constitute legal advice and cannot supplant the terms of the law.
12. Clients should and are encouraged to seek independent legal advice in any situation involving their legal rights and obligations under legislation administered by the ACT Revenue Office.
13. Unless otherwise stated, a circular applies prospectively on and from the date of effect. The issue date on circulars indicates the date on which it was promulgated.
14. While circulars are compiled with care to assist persons, legislative amendments and/or decisions of appellate tribunals or courts may alter the tenor of the law in certain instances. In this case, the Commissioner will give effect to the circular until it is replaced where to do otherwise would increase the tax or duty payable by a client.
15. Similarly, where a client relies on a circular that is subsequently overruled by a decision of a court or tribunal or by a legislative amendment and underpays tax or duty as a consequence, the Commissioner will not retrospectively adjust the amount.
16. In all such circumstances, a replacement circular will be issued with a prospective date of operation.

Signed

Brett Monger  
Commissioner for ACT Revenue  
9 October 2015