COMMISSIONER’S GUIDELINE

CG-GEN-001: Revenue Circulars, Commissioner’s Guidelines and Payroll Tax Rulings: explanation and status

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| **From:** | **To:**  |
| 1 | 29 April 2005 | 29 April 2005 | 31 December 2007 |
| 2 | 2 January 2008 | 1 January 2008 | 30 June 2009 |
| 3 | 1 July 2009 | 1 July 2009 | Current |

Purpose

1. This Guideline explains the Territory Revenue Office’s (TRO) publication system for issuing Revenue Circulars, Commissioner’s Guidelines and Payroll Tax Rulings.

Revenue Circulars

1. Revenue Circulars are an information system, intended to provide timely advice to taxpayers and their advisers of new developments to the revenue laws administered by the Commissioner of Territory Revenue. As such, Circulars are current as at the date of issue, but are not updated to reflect developments that supersede the information provided in an old Circular.

Commissioner’s Guidelines

1. Commissioner’s Guidelines are issued to provide:
	1. a guideline or overview of the Commissioner’s interpretation of various provisions of legislation administered by the Commissioner; or
	2. details of administrative policies, practices or procedures utilised by TRO in administering those laws.
2. For payroll tax, Commissioner’s Guidelines are limited to Territory specific issues and practices. Matters relating to the harmonised provisions of the payroll tax legislation are covered by the Payroll Tax Rulings system (see below).
3. Commissioner’s Guidelines are maintained to reflect current or revised interpretations of the law or updated practices and procedures by releasing new versions of the Guideline to reflect such changes. The dates of effect and currency of each Commissioner’s Guideline are clearly indicated at the beginning of each Guideline, and both current and historical versions of the Guidelines are maintained by TRO and made available on the TRO website.

Payroll Tax Rulings

1. The *Payroll Tax Act* (the Act), which commenced on 1 July 2009, is a result of a national project to harmonise the payroll tax legislation of all states and territories. As part of this process, a new Payroll Tax Rulings system has been introduced to provide:
	1. guidance on the Commissioner’s interpretation of various provisions of the harmonised legislation; and
	2. details of associated administrative policies, practices or procedures utilised by TRO in administering these provisions.
2. Payroll Tax Rulings are structured to be consistent with the corresponding ruling systems of most other states and territories.

Status of Commissioner’s Guidelines and Payroll Tax Rulings

1. Commissioner’s Guidelines and Payroll Tax Rulings are not conclusive statements of the law. They are an expression of the Commissioner’s opinion as to the interpretation of the law to be applied by TRO over the period that the Guideline or Ruling is effective and are provided for the purposes of guidance only.
2. A Commissioner’s Guideline or Payroll Tax Ruling will replace existing forms of advice by TRO on the subject matter of the Guideline or Ruling.
3. Commissioner’s Guidelines and Payroll Tax Rulings cannot override the provisions of the relevant legislation. Statements or declarations by the Commissioner or his/her delegates and authorised officers do not have the effect of an estoppel against the operation of the law.
4. While Commissioner’s Guidelines and Payroll Tax Rulings are compiled with due care and skill, they are only intended to assist in the interpretation of revenue laws in given circumstances. A Guideline or Ruling may be overruled by legislative amendments or by a decision of a court or tribunal of competent jurisdiction.

Date of issue / effect

1. A Revenue Circular, being an advisory service, is current as at the date of issue. However, as indicated, Circulars are not updated, so care should be taken in relying on Circulars as statements of the current state of affairs. Persons referring to a Circular should refer to Guidelines and the relevant legislation, or contact TRO to confirm the currency of information in a Circular.
2. A Commissioner’s Guideline and a Payroll Tax Ruling generally operates prospectively from the date of effect (generally the date of issue) until the Guideline or Ruling is withdrawn or amended (in which case a new version of the Guideline or Ruling will be issued).
3. When a Commissioner’s Guideline or Payroll Tax Ruling operates prospectively, this does not mean that the practice or interpretation set out in the Guideline or Ruling did not exist prior to the issue of the Guideline or Ruling. Accordingly, to the extent that current practice is reflected in a Guideline or Ruling that practice continues. To the extent that a Guideline or Ruling alters a current or past practice, that new or amended practice takes effect from the date of effect of the Guideline or Ruling.

How Circulars, Guidelines and Rulings are numbered

1. Revenue Circulars, Commissioner’s Guidelines and Payroll Tax Rulings are numbered using the following protocol:
	1. A code indicating whether the document is a Circular, Guideline or a Payroll Tax Ruling:

**RC** – Revenue Circular

**CG** – Commissioner’s Guideline

**PTA** –Payroll Tax Ruling

* 1. For Revenue Circulars and Commissioner’s Guidelines, a code indicating the tax-line or grant scheme the subject of the Circular or Guideline, such as:

**PRT** – Payroll tax

**SD** – Stamp duty

**HI** – – Home owner assistance schemes

**GEN** – General category, used where more than one tax line is effected or for matters of general administration

* 1. The sequential number of the Revenue Circular, Commissioner’s Guideline or Payroll Tax Ruling.

For example, this Guideline, being concerned with general administrative matters and the first of its type to be issued, is numbered CG-GEN-001.

1. Where Commissioner’s Guidelines or Payroll Tax Rulings are amended, a new version will be issued retaining the same number. The version history for each Guideline or Ruling (including the date of effect) is set out at the beginning of the Guideline or Ruling.
2. The numbering system applied to Payroll Tax Rulings has been adopted by most other states and territories. Where a Payroll Tax Ruling is unrelated to a particular state or territory, the number belonging to that ruling will not be reassigned to a separate ruling.

How Circulars, Guidelines, Rulings and other publications are distributed

1. Revenue Circulars, Commissioner’s Guidelines, Payroll Tax Rulings and the other TRO publications are all available from the TRO website (see address below). The practice of distributing hard copies was discontinued from 1 December 2007.
2. To receive email advice whenever a new or amended TRO publication becomes available you can register for TRO’s Publications Management System. The Publications Management System allows you to specify which categories of information you wish to register for.
3. To register click on the ‘Publications Management System’ link located under ‘Online Services’ on our web home page.

Date of effect

This version of the Guideline takes effect from 1 July 2009.



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Commissioner of Territory Revenue

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