

# Information Circular No: 1

## RevenueSA Publication Processes

Issued 1 July 2009

A new publication system will be introduced on 1 July 2009 as a method of publishing and disseminating decisions on the interpretation of legislation administered by RevenueSA and of changes in administrative practices or taxation laws. These will now be published as Revenue Rulings and Information Circulars.

This revised system is being adopted to provide uniformity with other state and territory revenue offices and to make it easier for practitioners to locate relevant information.

### What is a Revenue Ruling?

A Revenue Ruling provides an interpretation, precedent, practice or procedure to be followed in making a decision that affects the rights or liabilities of persons or organisations paying taxes, duties, levies or receiving grants under the laws administered by RevenueSA.

Revenue Rulings issued by RevenueSA are not conclusive statements of the law, rather they represent the interpretation of the law being applied by RevenueSA over the period the ruling is effective.

### When does a Revenue Ruling come into effect?

Unless otherwise stated, the date of effect of a Revenue Ruling is the date of issue.

### How are Revenue Ruling categorised?

Revenue Rulings will be numbered using letters representing the tax-line or grant, followed by sequential numbering, in accordance with sequence of issue. A legend of the letters used is shown in the following table:

ESL	Emergency Services Levy
FHOG	First Home Owners Grant Scheme
GEN	General
LTA	Land Tax
PTA	Payroll Tax
SDA	Stamp Duties

### What is an Information Circular?

An Information Circular will provide an explanation of the administrative practices or procedures of RevenueSA or give guidance to taxpayers on the practices to be followed in order to comply with a taxation law.

Information Circulars will also be used to advise changes to taxation law resulting from changes to legislation, policy determinations or case law. Information circulars may also relate to more than one taxation law.

### When does an Information Circular come into effect?

Unless otherwise stated, the date of effect of an Information Circular is the date of issue.

### How are Information Circulars categorised?

Sequential numbering, in accordance with sequence of issue, will identify information Circulars.

## Where can I find a Revenue Ruling or Information Circular?

Revenue Rulings and Information Circulars can be located under the 'Publications' menu on

**[www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)**

Additionally, links are available under the relevant tax-line or grant menu.

## Are the existing Circulars now redundant?

No, some Circulars issued prior to 1 July 2009 are still valid but will be progressively reviewed over time and replaced with either a Revenue Ruling or an Information Circular if appropriate.

Revenue Rulings, Information Circulars and Circulars accessed on RevenueSA's website: [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) contain links to replacement, or previous, publications. Superseded Circulars are clearly identified in the replacement Revenue Ruling or Information Circulars and equally, reference to the new Ruling or Circular will be disclosed on the superseded Circular.

## How can I be notified of changes or new publications?

RevenueSA offers a free electronic subscription service which notifies subscribers via email of new Revenue Rulings, Information Circulars, RevenueSA's newsletter Perspectives, upcoming information sessions and any other relevant tax information.

You can subscribe by clicking [here](#) or by visiting our website at **[www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)** and selecting 'Publications' from the menu on the left, then 'subscribe' from the sub-menu. You can cancel or amend your subscription at any time from this site.

At the subscription page you can select the taxation areas of interest to you, for example a conveyancer may wish to receive information relating to stamp duty, land tax and the emergency services levy, while payroll tax professionals may only wish to receive information relating to payroll tax.

Upon subscribing, you will be sent an email requiring you to complete the registration process by clicking on the link provided to confirm that you own the email address.

Subscribers can be assured that their details will not be used for any other purpose other than for the provision of information as nominated.

COMMISSIONER OF STATE TAXATION

1 July 2009