

## Personal Cheques Revenue Ruling TAA.001

### Preamble

The *Taxation Administration Act 1997* (TAA) came into effect on 1 July 1997 and consolidates the administrative provisions of the *Pay-roll Tax Act 1971*, *Financial Institutions Duty Act 1982* and the *Debts Tax Act 1990*. These Acts are defined as 'taxation laws' under the TAA. The purpose of the TAA is to provide a consistent approach to the administration of these taxes and duties in Victoria.

Before the introduction of the TAA, the State Revenue Office accepted personal cheques as a method of payment for satisfying debts or liabilities.

Section 117(3) of the TAA implies that taxpayers must receive the Commissioner of State Revenue's approval to pay debts or liabilities by personal cheque.

The purpose of this ruling is to clarify the issue of the State Revenue Office accepting personal cheques.

### Ruling

The State Revenue Office will generally accept personal cheques for the payment of debts or liabilities. This includes payments made by cheques drawn on business accounts.

However, the Commissioner of State Revenue has the discretion to refuse payment by personal cheques. For example the Commissioner of State Revenue may refuse to accept personal cheques from taxpayers where they have previously had personal cheques dishonoured when making payment to the State Revenue Office.

Please note that rulings do not have the force of law. Each decision made by the State Revenue Office is made on the merits of each individual case having regard to any relevant ruling. All rulings must be read subject to Revenue Ruling GEN.01.

**Commissioner of State Revenue**  
**November 1997**

