

ANNOUNCEMENT -  
INFORMATION CIRCULARS AND INTERPRETATION BULLETINS

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1. The Department of National Revenue, Taxation, is inaugurating two new series of publications called "Information Circulars" and "Interpretation Bulletins". These will progressively revise and replace the material now outstanding in the Department's present Public Information Bulletins which will then be cancelled.
2. The new Information Circulars will aim at informing the general public regarding procedural matters relating to the Income Tax Act, the Estate Tax Act, and the contribution provisions of the Canada Pension Plan; in addition they will be the means for announcing changes in organization, personnel, and operating programs as well as other administrative developments of general interest to broad segments of the taxpaying public.
3. The second of the new series, the Interpretation Bulletins, will be of particular interest to lawyers, accountants, and others who are engaged in day-to-day tax practice. As their name implies, the purpose of these bulletins will be to give, from time to time, the Department's interpretation of sections of the laws it administers; an equally important purpose will be to announce significant changes in departmental interpretation and the effective dates of any such changes.
4. The introduction of these two new publications is planned in part to anticipate the public's need for information and interpretation which will arise from any changes in the tax laws enacted by Parliament as a result of the government's proposals for tax law reform. The new Interpretation Bulletins, in particular, will go a considerable distance toward meeting requests for publication of the Department's Assessing Guide. The Guide, consisting as it does of a blend of policy guidance, procedural instructions, and interpretative material, is not well suited as a vehicle for public information. The progressive release of the new Interpretation Bulletins is expected to meet the needs of the public more adequately.
5. The Department will continue, of course, to provide taxpayers with the familiar T1 Short, T1 General, and Farmer's and Fisherman's Guides. In addition, it plans to prepare a series of Explanatory Pamphlets dealing in a non-technical way with important provisions of the law which apply to large segments of the public. Examples of the types of subjects that might be dealt with are Personal Exemptions, Income from Rental Property, Immigrants and Emigrants, Tuition Fees, and so on. These pamphlets, as they are progressively prepared and printed, would be available at all District Offices.
6. The present mailing list for Public Information Bulletins will be used for Information Circulars and Interpretation Bulletins. Anyone not on that list who wishes to receive the new publications should advise the Information Services Branch, Department of National Revenue, Taxation, 875 Heron Road, Ottawa 8.