



Private rulings

Learn how a private ruling provides binding advice on how a tax law applies to you in a specific scheme or circumstance.

What private rulings can cover

A private ruling may deal with anything involved in the application of relevant provisions of the law.

When to consider applying for a private ruling

When to apply for a private ruling for more certainty about how a tax law applies to your particular circumstances.

When we would not give a private ruling

We may decline to give you a private ruling in some circumstances.

Applying for a private ruling

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How we deal with your private ruling application



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A private ruling legally binds the ATO if it applies to you and you rely on it.

After we give a private ruling



Details what happens after we give you a private ruling, including if you don't agree with our decision.

QC 40428

What private rulings can cover

A private ruling may deal with anything involved in the application of relevant provisions of the law.

Last updated 18 August 2025

What is a private ruling

A private ruling is binding advice that sets out how a tax law applies to you in relation to a specific scheme or circumstance.

A private ruling can cover anything involved in the application of a relevant provision of a tax law, including issues relating to:

- liability
- administration
- procedure and collection
- ultimate conclusions of fact (such as residency status).

See TR 2006/11 *Private rulings* for more information.

If you would like to discuss your issue with us prior to applying for a private ruling, you can submit an **Early engagement for advice** request.

Terms we use

Terms we use in relation to private rulings are as follows:

- **Scheme** is a general term we use to facts and circumstances being ruled upon, including the facts, dates, and names of parties. In limited circumstances, it might include assumptions.
- A **legal personal representative** is
 - an executor or administrator of the estate of a person who has died
 - a trustee of the estate of a person who is under a legal disability
 - a person who holds a general power of attorney that was granted by another person.

General anti-avoidance rules

Part IVA of the *Income Tax Assessment Act 1936* (Part IVA) is a general anti-avoidance rule that can apply in certain circumstances. If Part IVA applies to an arrangement, the tax benefits you obtained from the arrangement can be cancelled – for example, we might disallow a deduction that would otherwise be allowable.

If you ask us to consider Part IVA

When you apply for a private ruling about an arrangement, you can also ask us to consider whether Part IVA applies to the arrangement.

If you apply for a private ruling on Part IVA, you need to provide detailed information regarding your arrangement, including transaction documents, contracts, and information to support your commercial rationale and circumstances. You will need to provide sufficient information to enable us to fully understand the commercial and tax consequences of that arrangement. If there is insufficient information to determine whether Part IVA applies, it may not be possible to develop the necessary set of facts and circumstances upon which a ruling can be made.

If the ruling requested concerns a prospective arrangement details of the exact circumstances and the implementation of the arrangement (that is, how the proposal is actually carried out) may not be ascertainable.

While assumptions can be made in limited instances, we must be comfortable that such assumptions are appropriate and can be reliably made.

We may decline to make a ruling where:

- details of the arrangement relevant to determining whether Part IVA applies are incomplete or information to support those details is not available, or
- the correctness of the ruling would depend on which assumptions about a future event or other matter were made.

If you ask us to provide a ruling about the application of Part IVA, you may also ask us to refer the Part IVA matter for consideration by the **General Anti-Avoidance Rules Panel (GAAR Panel)**. You may request a referral to the panel either with your ruling application, or after you have lodged your application. See also *PS LA 2005/24 Application of General Anti-Avoidance Rules*.

More information about Part IVA is contained in *PS LA 2005/24 Application of General Anti-Avoidance Rules*.

If you do not ask us to consider Part IVA

If you do not ask us to provide a ruling on the application of Part IVA, we will still be required to consider its application where the information provided in your ruling request indicates that it could apply.

See *PS LA 2005/24 Application of General Anti-Avoidance Rules* for the process that will be followed by tax officers in these circumstances.

When we will and won't refer an application to the GAAR Panel

If you ask us to provide a ruling about the application of Part IVA and our view is that Part IVA:

- **may** apply to the arrangement, you can also ask us to refer the ruling application for consideration by the GAAR Panel
- **does not** apply to the arrangement, we will not refer the application for consideration by the GAAR Panel.

If you don't ask us to make a ruling about the application of Part IVA, we will not refer the application for consideration by the GAAR Panel.

PS LA 2005/24 *Application of General Anti-Avoidance Rules* provides further details on our approach to sending matters for consideration by the GAAR Panel.

General Anti-Avoidance Rules Panel



Information about the role of the General Anti-Avoidance Rules (GAAR) Panel role, its membership and secretariat contact.

QC 43592

General Anti-Avoidance Rules Panel

Information about the role of the General Anti-Avoidance Rules (GAAR) Panel role, its membership and secretariat contact.

Last updated 30 July 2025

Overview

The application of the general anti-avoidance rules (GAAR) is a serious matter, and we acknowledge that a GAAR should be applied only after careful consideration of the relevant facts and circumstances. We have established the GAAR Panel (the Panel) to advise on the application of the GAAR to particular arrangements.

The Panel

The Panel helps in the administration of the GAAR by providing independent advice to our decision-makers on matters referred to the Panel.

It is made up of:

- business and professional people chosen for their ability to provide expert informed advice
- senior ATO staff.

The Panel meets in Sydney, with several Melbourne meetings scheduled each calendar year. It:

- has a purely consultative role
- does not make the relevant decision but its advice is considered by our decision-makers
- does not investigate or find facts, or arbitrate disputed contentions
- provides advice based on contentions of fact which have been put forward by ATO staff and by the taxpayer.

When matters are referred to the Panel

Matters for which the GAARs may apply are referred to the Panel before a final decision is made. Special rules apply to the referral of private rulings and class rulings.

This is set out in paragraphs 18 to 23 of PS LA 2005/24 *Application of General Anti-Avoidance Rules*.

Support and membership of the Panel

Membership of the Panel is listed in the following table.

Panel membership

Member	Position
Peter Walmsley (Chair)	Deputy Chief Tax Counsel
Deborah Vegar	Assistant Commissioner

Gavin O'Shea	Assistant Commissioner
Jenny Lin	Assistant Commissioner
The Hon. Kevin Lindgren AM, KC	External consultant
Tony Pane	External consultant
Tony Slater, KC	External consultant
The Hon. Ron Merkel, SC	External consultant
The Hon. Jennifer Davies, KC	External consultant
Stephen Frost	External consultant
Mark Friezer	External consultant

Secretariat

Support for the Panel is provided by the Office of the Chief Tax Counsel.

Contact details

Email: GAAR Panel Secretariat

QC 40643

When to consider applying for a private ruling

When to apply for a private ruling for more certainty about how a tax law applies to your particular circumstances.

Last updated 1 August 2025

You can apply for a private ruling when you want to be certain how a tax law applies to your particular circumstances.

Before applying for a private ruling

Before applying for a private ruling, check the extensive information on our website, including the [Legal database](#) for tax rulings and determinations and our [Calculators and tools](#).

If you can't find the information you need, you can get general advice on [applying for a private ruling](#) by phoning us:

- for individuals – **13 28 61**
- for businesses – **13 28 66**
- for superannuation enquiries – **13 10 20**
- for tax agents – **13 72 86** and select the relevant fast key code.

Who can apply for a private ruling

We usually make a private ruling in response to an application by, or on behalf of, a particular taxpayer. Each private ruling is specific to a taxpayer and can't be relied on by another taxpayer.

You can apply for a private ruling about:

- your own affairs
- the affairs of another taxpayer (including a person) if you're their agent or legal personal representative.

A public officer can apply for a private ruling on behalf of a company.

A partner can apply for a private ruling on behalf of a partnership.

A trustee can request a private ruling on behalf of a trust. The private ruling applies to the beneficiaries of the trust (if the ruling is not an indirect tax or excise ruling) and to any trustee that replaces the applicant trustee, for as long as the ruling remains current.

You can request an **early engagement** discussion if you are seeking advice for a complex transaction you are considering or have already implemented.

When we would not give a private ruling

We may decline to give you a private ruling in some circumstances.

Last updated 5 August 2025

When we may decline to give a private ruling

We may decline to give a private ruling in the following circumstances:

- We're considering, or have already considered, this issue for you.
Examples include:
 - in an audit relating to the particular question
 - where you have objected to a decision on the same matter
 - where we have decided the matter when making an assessment.
- We ask you to provide information we need and you don't provide it within a reasonable time.
- We consider that making the ruling would prejudice or unduly restrict the administration of the law. Examples include:
 - your application is frivolous or vexatious
 - you're not seriously contemplating the arrangement you describe
 - making the ruling would not have any practical consequences for you, such as, the transaction in question occurred in the past and the amendment period has expired.
- The Commissioner of Taxation chooses to exercise a particular power available under the law, rather than provide advice on how that power would be exercised.
- We consider that the correctness of a private ruling will depend on certain assumptions and we choose not to make a ruling subject to those assumptions.
- You decline to pay the cost of obtaining an accurate valuation.

- The application relates to the global and domestic minimum tax and the Commissioner considers it would not be reasonable to comply with the application.

Review rights

A decision may be reviewable under the *Administration Decisions (Judicial Review) Act 1977* (ADJR).


The ADJR provides you with 2 main rights.

1. You can send a written notice to the Commissioner requiring us to provide a written statement of the:
 - findings of material questions of fact
 - evidence these findings were based upon
 - reasons for the decisions.
2. You may be able to apply to the Federal Court of Australia or the Federal Circuit Court of Australia for a review of the decision.

Federal Court or Federal Circuit Court

If you decide to apply to the Federal Court or the Federal Circuit Court for a review of the decision, we suggest you seek professional advice about how to proceed. In addition, the Court will be able to provide you with some direction and assistance about the process.

Any such application must be lodged within 28 days of the day on which the decision was made. Your appeal may involve a number of fees.

You may lodge your application for review at the **Federal Court of Australia** or [Federal Circuit Court of Australia](#)  in the State or Territory in which you ordinarily reside, or the State or Territory listed in the address for the Tax Office as shown on your written notice of advice.

Freedom of information

The *Freedom of Information Act 1982* gives you a legal right to access certain documents relating to our decision to decline to rule. Find out

how to make an FOI request.

QC 40431

Applying for a private ruling

How to apply for a private ruling and the information you will need to provide.

Last updated 1 August 2025

The easiest way to send your ruling application is by using one of our forms. They will help you give us the information we need and identify the supporting documents you need to provide.

Use our application form

You can use the Private ruling application form to apply for a private ruling for yourself or on behalf of another person or entity.

We also have specific forms for particular application topics, as follows:

- Private ruling application (non-commercial losses)
- Request for a determination of the deductible amount of UPP of an Australian superannuation pension or annuity
- Request for a determination of the deductible amount for UPP of a foreign pension or annuity
- Request for an exemption from withholding tax for super funds for foreign residents – if you are a superannuation fund for foreign residents
- Request for a tax exemption from certain returns on membership interests – if you are a sovereign entity.

Send a letter

You can choose to send a letter instead of using a form. However, you should check the information we need below to make sure the letter

includes all the required information.

Information we need

You need to include all relevant information in your application even if you use our application forms. You may need to include supporting documents.

Your questions

Write clear questions so we can identify your issues accurately and fully. If you're:

- not a tax professional, you don't need to refer to the law
- a tax professional, refer to the specific provisions of law you need a ruling on.

Facts describing the situation

You must give us a description of all the facts relevant to your scheme or circumstance. Include details of any previous rulings you received on your issue.

Your private ruling won't apply if there is any substantial difference between what you:

- describe in your private ruling
- actually do.

If the scheme you describe is only a proposal, the facts must still be reasonably certain. We can't issue private rulings about hypothetical situations.

Your arguments and references

If you're:

- not a tax agent or other tax professional, this section is optional
- are a tax agent or other tax professional, show the results of your research. Include your opinion about how the law applies to the question.

Valuations

If your ruling will need a valuation of something, such as an item of plant, we may refer the matter to a professional valuer. They can determine the value or to review a valuation report you've included.

For more information see [Private rulings and valuations](#).

Supporting documents

We give details of **supporting documents** or information required for common topics private rulings are requested on.

See [Reference guide for private rulings](#) for more information on completing your application.

Signature

Lodged by you

You must sign your application if lodging by fax or post.

Lodged by your agent

If the application is lodged by your agent, they must sign a declaration certifying that:

- The application has been prepared in accordance with information you have supplied.
- A written declaration has been obtained from you certifying that the information provided is true and correct. This declaration doesn't need to be lodged with the application but must be presented if requested.
- The legal personal representative has been authorised to provide the private ruling application.

The following representatives can be your agent:

- spouse
- relative
- friend
- another agent
- tax agent

- other tax professional authorised to give this application to the Commissioner of Taxation.

If you're using one of our forms, see [How to complete the private ruling application form](#) for information about your signature requirements.

Send your application

Online

If you're a **tax agent**, lodge using:

- Online services for agents
- SBR-enabled software.

If you're an **individual or a sole trader or business with an ABN**, lodge using:

- Online services for business
- Online services – individuals and sole traders
- SBR-enabled software.

If you're an **individual without an ABN**, you can't lodge through our online portals at this time.

Fax or post

Fax and postal details for private rulings

Entity type or matter	Fax	Post
Individuals and micro business (less than \$2 million turnover)	1300 139 011	Australian Taxation Office PO Box 3000 PENRITH NSW 2740
Small and medium businesses and private entities (more than	(02) 6225 0906	Australian Taxation Office PO Box 3000 PENRITH NSW 2740

\$2 million turnover)		
Not-for-profit	(02) 6225 0906	Australian Taxation Office PO Box 3000 PENRITH NSW 2740
Excise including fuel schemes and wine equalisation tax	1300 650 128	Australian Taxation Office PO Box 3001 PENRITH NSW 2740
Superannuation	1300 669 846	Australian Taxation Office PO Box 3100 PENRITH NSW 2740
Listed companies, foreign owned entities and international matters	1300 661 106	Australian Taxation Office PO Box 377 ALBURY NSW 2640
Non-commercial losses	1300 139 011	Australian Taxation Office PO Box 3000 PENRITH NSW 2740
Goods and services tax	1300 139 031	Australian Taxation Office PO Box 3524 ALBURY NSW 2640
Resource rent taxes (petroleum or mineral)	1300 139 011	Australian Taxation Office PO Box 1130 PENRITH NSW 2740
Accounting, debt, lodgment or registration matters	1300 139 035	Australian Taxation Office PO Box 9990 ALBURY NSW 2640
Investment schemes advice	1800 033 211	Australian Taxation Office

Timing

If you want to apply for a private ruling when you lodge your tax return, **don't** attach the form to your tax return. Lodge your ruling application separately.

You must lodge your tax returns and activity statements by the due date, even if you're waiting for us to give you a private ruling.

Reference guide for private rulings



This reference guide will help you complete the private ruling application form.

QC 40433

Reference guide for private rulings

This reference guide will help you complete the private ruling application form.

Last updated 26 September 2024

Use this reference guide to:

- complete a **private ruling** application form
- apply for **administratively binding advice (ABA)**.

Only apply if you are seriously considering the scheme or circumstance. We can't make a ruling on a hypothetical, speculative or insufficiently developed scheme.

How to complete the private ruling application form



Use these instructions to help you complete the private ruling application form.

ATO staff style guide for private rulings



How to apply the style guide when writing documents.

Ruling examples



An examples of a draft private ruling.

QC 54118

How to complete the private ruling application form

Use these instructions to help you complete the private ruling application form.

Last updated 1 August 2025

Section A: Taxpayer details

- [Is this taxpayer an individual or an entity?](#)
- [Is this taxpayer registered for GST?](#)

This section provides details of who the advice is for. Complete the fields for as many taxpayers as required.

Is this taxpayer an individual or an entity?

An entity can be a company, partnership, trust or super fund. Where you're seeking advice about indirect taxes (GST, wine tax or the luxury

car tax), an entity can also be a member or representative member of a GST group, or a participant in a GST joint venture.

Section B: Contact details

Provide the details of the person we can contact if we have questions about the application.

Indicate the preferred contact method and how the form will be lodged. If the contact person is not the individual or entity the advice will apply to, specify if they are authorised to act for the taxpayer in this matter and if we have a record of your authority to act.

If you're a tax professional, include your registered agent number and practice name.

Section C: Application details

- [What interactions have you had with the ATO for the issues raised in the application](#)
- [What is the subject of the advice](#)
- [What is the period or periods this application applies for](#)

What interactions have you had with the ATO for the issues raised in this application?

If an audit has taken place or you've been notified of a proposed audit, include the ATO reference number and the name of the tax officer involved (if known).

If you've asked for oral or written advice or a ruling on any of the issues that you're now seeking advice on, include the ATO reference number and the date of the ruling or advice.

Otherwise, select 'No interactions'.

What is the subject of the advice?

Select the relevant subject or subjects of your advice or select 'Other' if it isn't listed.

What is the period or periods this application applies for?

Provide the income years or other accounting periods to be covered by the advice.

Section D: Your ruling

- [What type of application would you like to submit](#)
- [If you give information about the facts and circumstances](#)
- [If you provide your own detailed reasoning](#)

What type of application would you like to submit?

You can choose to either:

- provide information about the facts for us to determine the advice
- include your own detailed reasoning and legislative references to support your application, if you are confident in how the law applies.

Providing information about the facts and circumstances

You'll need to provide the following:

- List the questions you want us to address. Structure them to allow a 'yes' or 'no' answer. An example is 'Will the travel be an allowable deduction?'. We can only give advice about **specific tax laws** or on **certain topics**.
- Include a full description of the facts or circumstances – all facts, assumptions, transaction dates and names of other parties actively involved. These details need to be reasonably certain.
- You may need to include an assumption if both of the following apply
 - An issue requires you to know or assert a fact.
 - It is impossible to verify the fact with reasonable certainty.
- If you include an assumption, also include the reason why you made the assumption.
- Include any:
 - other information about how you think the law applies to the scheme
 - research and analysis you have done.

You can find **details of what to include** for many categories of private ruling applications. Include this information or relevant extracts from the documents in your description.

Providing your own detailed reasoning

You can choose to provide your detailed reasoning on the form itself or attach a separate document. For help developing and formatting this reasoning, see **ATO staff style guide for private rulings and Ruling examples**.

If you're providing your own reasoning (either on the form or separately), you should detail the following:

- List and number the questions you want us to address. Include the relevant legislative provision and structure it to allow a 'yes' or 'no' answer. An example is 'Will the travel be an allowable deduction under section 8-1 of the *Income Tax Assessment Act 1997*?' We can only give advice about **specific tax laws** or on **certain topics**.
- Record a 'Yes' or 'No' answer for each question you have raised.
- Provide a full description of the relevant facts or circumstances. Include all material facts, assumptions, transaction dates and the names of other parties actively involved. These details need to be reasonably certain as they will define the scheme that is the subject of the advice.
- The relevant facts or circumstances can be an outline of steps in a proposed transaction. Material facts are facts that determine how the provision applies or does not apply. Our website provides details of **supporting information** that is required for many categories of private ruling applications. You should ensure you provide this information or include relevant extracts from the documents in your description.
- Do not include subjective judgment or opinions or statements that are subject to contention.
- You may need to include an assumption where an issue requires you to know or assert a fact, and it is impossible to verify the fact with reasonable certainty. If you have to include an assumption, you should also include the reason why you made the assumption.
- List the legislative provisions the advice will be covering.

- A reason for decision is required for each question in the advice application. This should contain
 - a summary that gives a brief statement of the decision, for example, 'the travel will be an allowable deduction under section 8-1 of the ITAA 1997'
 - detailed reasoning on how you reached the answers to your questions. For example, start with the relevant legislation, case law and any published views or rulings by the Commissioner of Taxation.

Apply the facts and circumstances outlined above to these authorities to arrive at a conclusion.

Section E: Declaration

You must sign the declaration if you're lodging the application by fax or post.

If you're lodging the application by Online services for business or Online services for agents, type your name into the box.

Section F: How to lodge your application

Note that fax or post options will not appear unless you selected fax or post in section B. Alternatively online service options will not appear unless you selected this option in section B.

If you are lodging by fax or post, select the entity type that corresponds to the option you chose in section A of the form.

QC 100187

ATO staff style guide for private rulings

How to apply the style guide when writing documents.

Last updated 1 August 2025

About the Style guide

This style guide is a copy of the standards that our officers apply when writing documents such as private rulings. When we say 'you' we are referring to ATO staff.

How ATO staff refer to legislation

- [General approach](#)
- [Referring to an Act in an abbreviated form](#)
- [Regulations](#)
- [Bills \(legislation not yet passed\)](#)
- [Explanatory Memoranda](#)
- [Repealed Acts](#)
- [International tax agreements](#)
- [Legislative determinations](#)

General approach

When legislation is cited in text, apply the most specific appropriate reference of the piece of legislation that is used. You need to cite the short title of the Act, not the long title.

Example of how to cite legislation

Title	How to cite
Long title	<i>Income Tax Assessment Act 1997</i> . An Act about income tax and related matters.
Short title	<i>Income Tax Assessment Act 1997</i>

Where necessary for distinguishing purposes, different elements of the legislation (in ascending order) will need to be included in the citation. For example:

- section 136AD of the *Income Tax Assessment Act 1936*

- Division 13 of Part III of the *Income Tax Assessment Act 1936*
- section 358-5 of Schedule 1 to the *Taxation Administration Act 1953*
- Part 5-5 of Schedule 1 to the *Taxation Administration Act 1953*.

It's permissible to refer to an Act at the start of a report (or section of a report, such as the Explanation or Reasons for decision) stating that all references are to that Act. For example, 'All references are to the *Income Tax Assessment Act 1997* (ITAA 1997)'.

If more than one Act is being referenced, it's acceptable to write 'All references are to the *Income Tax Assessment Act 1997* (ITAA 1997) unless otherwise stated'.

To avoid confusion, when referring to specific parts of an Act (such as a section or subsection) abbreviations, such as 's' or 'ss', should not be used.

Referring to an Act in an abbreviated form

When you wish to refer to an Act in an abbreviated manner the abbreviation should be referred to the first time you cite the Act. The abbreviation should then be used thereafter, for example *Income Tax Assessment Act 1936* (ITAA 1936).

Care should be taken to cite the full title of the relevant Act followed by a meaningful abbreviation, and not to invent legislation, for example, 'the Tax Act'. Spelling and capitalisation must be exactly as the name of the Act. To achieve consistency, the following abbreviations for legislation should be used:

- GST Act – *A New Tax System (Goods and Services Tax) Act 1999*
- ADJR – *Administrative Decisions (Judicial Review) Act 1977*
- FBTA – *Fringe Benefits Tax Assessment Act 1986*
- ITAA 1936 – *Income Tax Assessment Act 1936*
- ITAA 1997 – *Income Tax Assessment Act 1997*
- ITR 1986 – *Income Tax Rates Act 1986*
- Agreements Act – *International Tax Agreements Act 1953*
- PRRTAA – *Petroleum Resource Rent Tax Assessment Act 1987*

- SGAA – *Superannuation Guarantee (Administration) Act 1992*
- SISA – *Superannuation Industry (Supervision) Act 1993*
- TAA – *Taxation Administration Act 1953*.

When abbreviating Acts which have the same or similar abbreviations to popular Acts – for example, ITAA can be Income Tax Assessment Act or International Tax Agreements Act – you must use abbreviations that don't mislead the reader.

Regulations

Citing of regulations follows the same principles as legislation. The titles of regulations are also presented in italics.

Note that regulations made after 1 January 2012 are given in the singular, that is 'regulation', rather than the plural 'regulations'. For these, references are also to be given in the singular, for example 'this regulation', not 'these regulations'.

Pinpoint references in regulations are to:

- regulation
- subregulation
- paragraph
- subparagraph
- sub-subparagraph.

Note: For regulations made after 1 January 2012, pinpoint references (except for those in Schedules – see below) are to:

- section
- subsection
- paragraph
- subparagraph
- sub-subparagraph.

Bills (legislation not yet passed)

The title of the bill is not italicised, for example Taxation Laws Amendment (A Simpler Business Activity Statement) Bill 2002.

Explanatory Memoranda

When quoting an Explanatory Memorandum, it is always to the Bill, even when the Bill has subsequently become an Act of Parliament, for example Explanatory Memorandum to the Taxation Laws Amendment Bill (No.4) of 1996.

Repealed Acts

It's necessary to indicate that the Act is now repealed or superseded. For superseded sections of Acts, you should indicate that the Act you are citing was current as at a particular date. For example:

- *Local Government (Financial Assistance) Act 1986* (repealed)
- *Income Tax Assessment Act 1936* as at 1 April 1975
- former subparagraph 170(2)(b)(i) of the ITAA 1936 (repealed as of 1 July 2000).

International tax agreements

Previously, the full text of international agreements to which Australia was a party were replicated as separate schedules to the *International Tax Agreements Act 1953* (Agreements Act). Following the enactment of the *International Tax Agreements Amendment Act (No. 1) 2011* with effect from 27 June 2011 all but one of the various schedules to the Agreements Act have been repealed. The new approach in the Agreements Act is to refer to the Australian Treaties Series (set out on the Australasian Legal Information Institute site [Austlii](#) ) , which contains the full text of the agreement.

Given the length of some of the titles of the agreements, if you wish to refer to the agreement in an abbreviated manner elsewhere in the document, the abbreviation should be referred to the first time you cite the agreement, and the abbreviation should be used thereafter.

Alternatively, consideration could also be given to the use of footnotes to make the citation – subject to the certain provisos provided in the section on footnotes later in this document. If this option was chosen, the abbreviation could be used in the main text, with a footnote to the full citation as outlined below.

The first time you cite an international agreement, it must be cited in full, as follows (in order of citation):

- full title of the agreement, in italics
- medium neutral citation.

Example: International tax agreements

- *Agreement between Australia and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, and Protocol* [1976] ATS 24.
- *Agreement between the Government of Australia and the Government of the British Virgin Islands for the Allocation of Taxing Rights with respect to certain Income of Individuals* [2010] ATS 13.

Legislative determinations

Final legislative determinations don't have a reference number – they only have the title of the determination. The title should be cited in full and in italics.

Example: Legislative determinations

- *Diesel and Alternative Fuels Grants Scheme (Journeys) Determination 2000*
- *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No 1) 2001*
- Draft legislative determinations published for comment do have a reference number, which needs to be cited. The title should be also cited in full and in italics.
- *Draft Legislative Determination EXC 2016/D1 Excise (Volume – recycled waste oil) Determination 2016 (No. 1)*

How ATO officers refer to cases

- [General approach](#)

- [Examples](#)
- [Abbreviating the case name](#)

General approach

While reported cases have multiple citations, most taxation related cases should be cited only per the medium neutral report.

1. Case name - The case name should be exactly per the wording of the medium neutral report (that is, as reported on the website for that Court), and in italics. Note that the case name, per the medium neutral report, will generally not have a full stop after the 'v'.
2. Medium neutral citation - Medium neutral citations have square brackets, and no punctuation. Other case citations (including to commercial reports of that case) are not required. The medium neutral citation should also be obtained from the appropriate website for the relevant Court. In some instances, transcription errors have occurred in other reports or other ATO documents, and Austlii for instance has incorrectly assigned medium neutral citations for some Federal Court decisions.
3. The name of the case is in italics; no comma should follow the name (the name of the case should be cited in the manner in which the first reporter cites the name). The citation is not in italics.

In situations where no medium neutral citation can be found other citations can be used.

Examples

- *Federal Commissioner of Taxation v Thomas* [2018] HCA 31
- *Fyna Projects Pty Ltd v Deputy Commissioner of Taxation* [2018] FCA 2041
- *Commissioner of Taxation v Cassaniti* [2018] FCAFC 212
- *NT86/6585 and Commissioner of Taxation* [1987] AATA 85
- *Eldersmede Pty Ltd and Ors and Commissioner of Taxation* [2004] AATA 710 .

Abbreviating the case name

Where a case is referred to a number of times in a text, it may be shortened in second and subsequent references. You should decide how you are going to refer to the case subsequently at the time you first cite the case and include the abbreviation at the end of the first reference to the case, in italics and within brackets.

Example: how to abbreviate a case name

The following 2 formats illustrate different ways of abbreviating the case name (note that these cases would normally have multiple referencing):

- Federal Commissioner of Taxation v Thomas [2018] HCA 31 (*Thomas*).
- *Commissioner of Taxation v Cassaniti* [2018] FCAFC 212 (*Cassaniti*).

For later references to the case, simply use the italicised abbreviation:

- in the *Thomas* case the judge stated
- *Cassaniti* confirms that.

Once you have selected a format, it's important to use it consistently throughout the rest of the document.

How ATO officers refer to documents we produce

- [Rulings and determinations](#)
- [Practical compliance guidelines](#)
- [ATO Interpretative Decisions](#)
- [Decision impact statements](#)
- [Law administration practice statements](#)

Rulings and determinations

For rulings and determinations, the naming convention for the year of issue changed in 1999. Rulings and determinations issued prior to 1999

have a 2-digit year indicator, whereas rulings and determinations issued in or after 1999 have a 4-digit year. CGT determinations (1-60) don't have a year displayed.

Example: rulings and determinations

Note especially the spaces before and after the terms such as 'IT', 'TR', 'TD':

- Taxation Ruling TR 94/19 (convention used for rulings issued before 1999)
- Goods and Services Tax Determination GSTD 2007/3 (convention used for rulings issued in and after 1999)
- Taxation Determination TD 10 (convention used for CGT determinations).

The first time you cite rulings and determinations within text it must be in full, using the long title.

When you quote the long title of a ruling, it's to be italicised, except for the ruling type and number – 'Taxation Ruling TR 2002/7 *Income tax: deductibility of payments to strike funds*'.

The title may be omitted for the second or subsequent citations where a ruling or determination is cited more than once in the same report or chapter of the document.

- (initial citation) Taxation Ruling IT 2234 *Income tax: business of primary production*
- (subsequent citation) IT 2234
- (initial citation) Law Companion Ruling LCR 2015/3 *Subdivision 815-E of the Income Tax Assessment Act 1997: Country-by-Country reporting*
- (subsequent citation) LCR 2015/3.

Draft public rulings

Draft public rulings are cited in the same manner as rulings and determinations. For example, 'Draft Taxation Ruling TR 2007/D10 *Income tax: capital gains: capital gains tax consequences of earnout arrangements*'.

Practical compliance guidelines

When citing a practical compliance guideline, follow the same principles as for rulings and determinations. The first time you cite a guideline in text it must be in full, using the long title. The title of the guideline is to be italicised. The title may be omitted for the second or subsequent citations. For example:

- (initial citation) Practical Compliance Guideline PCG 2016/1 *Practical Compliance Guidelines: purpose, nature and role in ATO's public advice and guidance*
- (subsequent citation) PCG 2016/1.

ATO Interpretative Decisions

ATO Interpretative Decisions (ATO IDs) are also cited in the same manner as rulings and determinations, for example 'ATO Interpretative Decision ATO ID 2003/18 *Group company loss transfers – loss company inactive during deduction year*'.

ATO IDs may be cited either in the body of the report or in letters to taxpayers. You may base the wording of a private ruling on material contained in an ATO ID, provided it is appropriately personalised to the taxpayer's circumstances. For example, 'In coming to our decision, we have taken into consideration ATO Interpretative Decision ATO ID 2006/21 *Goods and services tax – GST and receipt of surety bond payment*'.

Decision impact statements

The citation for a DIS is prefaced with the words 'Decision impact statement on' followed by the case citation. For example:

- Decision impact statement on *Deputy Commissioner of Taxation v McGuire* [2013] NSWSC 184
- Decision impact statement on *Young and Anor and Commissioner of Taxation* [2013] AATA 347

Law administration practice statements

When citing Law administration practice statements, follow the same principles. For example":

- (initial citation) Law Administration Practice Statement PS LA 2003/4 *Written binding advice – requests for further information*
- (subsequent citation) PS LA 2003/4

How ATO officers refer to electronic material

We often simply provide hyperlinks to relevant webpages within documents. However, if the website is a key reference which supports findings within the document it should also be cited (in a footnote or in the References section of that document). The citation in these instances should contain the:

4. name of the author (person or organisation responsible for the site)
5. site date (the date of the site's creation or most recent update)
6. URL (if the URL is not the homepage of that website, include the homepage, or include [website] in square brackets after the URL)
7. viewing date if you are referencing a particular piece of information on that site.

Example: referring to electronic material

- Department of Finance and Administration (November 2020) www.finance.gov.au , accessed 7 August 2003.
- Details of the program are available on the ATO's website www.ato.gov.au
- Australian Bureau of Statistics (May 2020) [Key economic indicators](#)  [website], accessed 13 August 2020.
- Australian Bureau of Statistics (May 2020) [Key economic indicators](#) , abs.gov.au, accessed 13 August 2020.

ATO officers' general style requirements

The general style requirements ATO officers apply when writing our advice is based largely on the [Australian Government Style Manual](#) .

QC 100188

Ruling examples

An examples of a draft private ruling.

Last updated 1 August 2025

Example – draft ruling on deductibility of self-education expenses

Subject

Self-education expenses

Question

Will the self-education expenses be an allowable deduction under section 8-1 of the *Income Tax Assessment Act 1997*?

Answer

Yes.

Relevant facts and circumstances

Suggested objective facts to include:

- details of the course being undertaken
- whether you are employed, or receiving government assistance to study
- if employed, full description of employment duties and status
- purpose of the course – and your future intentions
- a description of the expense incurred or to be incurred.

Assumptions

Nil.

Relevant legislative provisions

Income Tax Assessment Act 1997 section 8-1.

Reasons for decision

Summary

The expenses you incur in relation to your study are deductible as they maintain or increase the specific knowledge required in your current position and to carry out your duties more effectively.

Detailed reasoning

Section 8-1 of the *Income Tax Assessment Act 1997* allows a deduction for all losses and outgoings to the extent to which they are incurred in gaining or producing assessable income except where the outgoings are of a capital, private or domestic nature, or relate to the earning of exempt income.

Taxation Ruling TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business*, discusses the circumstances under which self-education expenses are allowable as a deduction. A deduction is allowable for self-education expenses if a taxpayer's current income-earning activities are based on the exercise of a skill or some specific knowledge and the subject of the self-education enables the taxpayer to maintain or improve that skill or knowledge (*Commissioner of Taxation (Cth) v Finn* [1961] HCA 61).

Similarly, if the study of a subject of self-education objectively leads to, or is likely to lead to an increase in a taxpayer's income from his or her current income earning activities in the future, a deduction is allowable.

However, no deduction is allowable for self-education expenses if the study is designed to enable a taxpayer to open up a new income-earning activity, whether in business or in the taxpayers current employment. Such expenses of self-education are incurred at a point too soon to be regarded as incurred in gaining or producing assessable income (*Federal Commissioner of Taxation v Maddalena* 71 ATC 4161 and paragraphs 15, and 48-62 of TR 98/9).

In your situation, the course of study can be objectively seen as being undertaken in order to maintain or increase the specific knowledge required in your current position and to carry out your duties more effectively. The study has not been undertaken at a point too soon to

be regarded as being incurred in respect of your current income earning activities and is not seen as opening a new discrete income earning activity. Accordingly you are entitled to a deduction for the expenses you incur in respect of the study.

QC 100189

How we deal with your private ruling application

What to expect when you lodge a private ruling application.

Last updated 1 August 2025

Timeframes and communicating with you

We aim to provide private rulings within 28 calendar days of receiving all the necessary information.

When we receive your private ruling application, we review it and advise you if it's valid or if we need more information. If we find your request raises particularly complex matters that will take longer to resolve, we will aim to contact you within 14 calendar days to negotiate a due date.

We will continue to communicate with you about the progress of your ruling, including the expected timeframe for its issue.

Requesting further information from you

If we need more information from you before we can make a decision on your private ruling, we will do that as soon as we can (generally within 14 days of receiving your application) so that your private ruling can be made as quickly as possible. For complex matters, we will contact you to discuss when the request for further information might be able to be made.

If the request is simple, we might phone you, but where we need more detailed information, we will normally send you a written request for the information.

We will generally give you 28 days to provide the further information. If you have special circumstances, we may give you an extension in some circumstances. If you do not provide the information within that timeframe, we may decline to rule, or rule on the known information.

Ruling on matters not raised in the application

We'll generally rule only on the matters directly raised in your private ruling application.

If there are other matters we believe to be relevant, we'll tell you about them and ask whether you want us to address them. If you want us to rule on any of these additional matters, you'll need to submit a further private ruling application.

Making assumptions and using information from third parties

If we need to make assumptions in order to give you a private ruling, we'll first advise you what they are, and give you a reasonable opportunity to respond. We may decline to rule, rather than make a ruling subject to assumptions.

If we intend to use any relevant information from third parties to provide you with a private ruling, we will:

- advise you about the information
- tell you what it is
- give you a reasonable opportunity to respond.

We may decline to rule if disclosing the information will breach the privacy or confidentiality of the third party.

If you've been given an earlier ruling

If you have already been given a ruling (oral or private) about the issue raised in your current application, for the same years of income or accounting periods, you should tell us about it. If you fail to do so, any ruling we make in response to this application will have no effect and will be taken not to have been made.

Withdrawing your application

You can withdraw your request for a private ruling, or any part of it, at any time before we complete your advice. We will confirm the withdrawal of your application in writing.

Valuations

If your private ruling application asks us to determine the value of a thing, or confirm a valuation provided by you, we may refer your request to a professional valuer.

The valuer charges us a fee, which the law allows us to pass onto you. More information can be found by accessing [Private rulings and valuations](#).

Delayed rulings

If we haven't made your private ruling within 60 days of receiving all the necessary information, you may send us a written notice requiring the ruling to be made.

The 60-day period is extended in the following circumstances:

- If you've asked about a valuation matter (other than the valuation of a gift or a contribution to a deductible gift recipient) and we refer this to a valuer, the 60-day period is put on hold until we receive a decision from the valuer.
- If we ask for additional information, or tell you about assumptions or third-party information, the 60-day period is put on hold while we await your response.

We have 30 days from when we receive the written notice to either provide the private ruling or tell you that we decline to rule on the matter.

If you don't receive a private ruling or our written reasons for declining to rule within 30 days, you can object to our failure to make a private ruling. As part of the objection, you're required to lodge a draft private ruling.

How a private ruling protects you

A private ruling legally binds the ATO if it applies to you and you rely on it.

Last updated 1 August 2025

If you rely on a private ruling

You rely on a private ruling by conducting your affairs in a way that is consistent with the facts set out in your ruling.

If you do so, the effect of a private ruling is that it protects you against liability for tax shortfall even if the ruling is incorrect. The false and misleading statement penalty and interest charges are also not applied in these circumstances.

If the private ruling is incorrect, we can only apply the law correctly if this would give a more favourable result for you.

When your private ruling won't protect you

We are not legally bound by a ruling, and it will not offer you any protection against tax shortfall, penalties or interest, in the following circumstances:

- If there is a material difference between the scheme described and what actually occurs, that is, the facts or circumstances as set out in the ruling change, or are not implemented in the way set out in the private ruling, the private ruling doesn't apply.
- If we've made a ruling about a provision of the law and the provision is amended, the ruling is taken to be about the amended provision to the extent that it expresses the same ideas as the old law. However, if the law is substantially changed, the part of the ruling dealing with the changed law ceases to apply. Normally a private ruling will not cover an extended period of time for this reason.
- Where you already have a ruling on the same matter, for the same period, and you have not told us about it, the latter ruling will be

taken not to have been made.

- If another ruling revises or changes a ruling before you begin the arrangement described in the ruling, and before any income year or other period stated in the ruling starts, then that ruling does not apply.

If you don't follow a private ruling

If you disagree with your ruling, and choose **not** to follow it, and the position you adopt is shown to be incorrect, you'll be required to:

- pay any underpaid tax
- repay overpaid grants or benefits
- pay any interest owing on those amounts.

You may also be required to pay a penalty on the underpaid tax or overpaid grant or benefit if you don't have a reasonably arguable position or have not taken reasonable care.

Private rulings relating to assessments

If we give you a private ruling that affects an earlier assessment, we will not automatically amend your assessment.

Assessments and amendments are part of the self-assessment system – this means that taxpayers and tax agents must ask us to amend any assessment affected by a private ruling.

QC 40430

After we give a private ruling

Details what happens after we give you a private ruling, including if you don't agree with our decision.

Published 1 August 2025

If you don't agree with our decision

You can object to most private rulings in the same way you can object to a tax assessment. But you can't object:

- to a private ruling if an assessment has been issued that covers the private ruling period, or if withholding tax has become due and payable – in these circumstances, you can object to the relevant assessment
- to an excise private ruling if we've made a decision about excise duty or any other amount payable in relation to excisable goods and the decision is reviewable
- where we have declined to rule; however you do have review rights.

Object to an ATO decision sets out further information.

Publishing an edited version of your ruling on our website

To ensure the integrity of our advice, we publish an edited version of every private ruling on our Legal database.

Before we publish, we edit each ruling to remove all identifying details. This ensures that your privacy is protected. A copy of the edited version will be included with your ruling.

You will receive more information and a copy of the edited version for review with your ruling.

If you are concerned that the edited version of your private ruling may still allow you to be identified, contact us within 28 days of the date of your ruling at lawpublishing@ato.gov.au

or

**Law Publishing
Australian Taxation Office
GPO Box 9977
CANBERRA ACT 2601**

If you don't contact us within 28 days, we will publish the edited version to our Legal database.

These can be found at Edited versions on ATO Legal database.

Revising a private ruling

We may revise an indirect tax or excise private ruling at any time.

We may revise other private rulings **only** if the scheme to which the original private ruling relates and the relevant income year or accounting period hasn't begun. After this time, we may adopt the correct position if it is more favourable to the taxpayer than the position in the ruling.

QC 105298

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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