



ATO advice products – rulings

Find out about our rulings, our administratively binding advice and how to seek early engagement for advice.

Public rulings

Learn about the types of public rulings we issue.

Law companion rulings

When we issue law companion rulings and how they can be relied upon.

Product rulings

When we issue a product ruling, including how to apply and how we process your application form.

Information for ruling applicants

Guidance to help you when applying for a product ruling on specific product types.

Class rulings

Learn about class rulings, how to apply and how we process your application.

Private rulings [>](#)

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

Oral rulings [>](#)

An oral ruling is a form of legally binding advice we give over the phone to taxpayers who are individuals.

Administratively binding advice [>](#)

How to apply for administratively binding advice using a private ruling application form or early engagement request.

Early engagement for advice [>](#)

How to request an early engagement discussion to seek advice on a complex transaction you are considering or made.

QC 43590

Public rulings

Learn about the types of public rulings we issue.

Last updated 31 July 2025

Public rulings are binding advice, meaning that we will apply the rule as set out in the ruling. They explain a taxpayer's obligations or entitlements under a provision of the law and express our interpretation of that law.

We publish many different types of public rulings. The type of ruling is indicated in the title, for example:

- TR – taxation ruling

- TD – taxation determination (short form ruling)
- LCR – law companion ruling
- GSTR – goods and services (GST) ruling
- MT – miscellaneous taxation ruling
- CR – class ruling
- PR – product ruling.

With the exception of [class rulings](#) and [product rulings](#), we normally publish public rulings as drafts for public comment before we finalise them.

Both draft and final public rulings are published on our [Legal database](#).

The [Advice under development program](#) provides details of public rulings that we are developing.

You can find out more about:

- [How we develop public advice and guidance](#)
- [How our advice and guidance protects you](#)
- the system of public rulings, in [Taxation Ruling TR 2006/10](#) *Public Rulings*.

QC 40416

Law companion rulings

When we issue law companion rulings and how they can be relied upon.

Last updated 15 January 2026

About law companion rulings

Law companion rulings (LCRs) are a type of public ruling.

They give our view on how recently enacted law applies and provide clarity and certainty around our interpretation of the new legislation.

An LCR is usually:

- considered at the same time as the drafting of the Bill
- released in draft form for comment soon after the Bill receives Royal Assent.

When law companion rulings may be published

An LCR is not developed for all new law. We usually publish an LCR when new law introduces a new regime or particularly new and unfamiliar concepts.

We may also publish an LCR where taxpayers need to take additional action to comply with the law. This provides certainty on what you need to do.

We will not usually issue an LCR where the new law is straightforward, is limited in its application or does not relate to an obligation to pay tax, penalties or interest.

Relying on law companion rulings

Because they are prepared at such an early time, LCRs are not informed by experience of the new law operating in practice. While they offer the same protection in relation to underpaid tax, penalties or interest as a normal public ruling, this only applies if you rely on it in good faith.

LCRs are published on our [Legal database](#). For more information about LCRs, refer to Law Companion Ruling [LCR 2015/1](#) *Law Companion Rulings: purpose, nature and role in ATO's public advice and guidance*.

QC 48343

Product rulings

When we issue a product ruling, including how to apply and how we process your application form.

Last updated 31 July 2025

A product ruling is a type of public ruling under the *Taxation Administration Act 1953*. It gives certainty to participants (or potential participants) on the tax consequences of an arrangement (called a 'scheme'), provided the scheme is carried out as described in the ruling.

If you would like to discuss your issue with us prior to applying for a product ruling, you can submit an [early engagement for advice](#) request.

Each product ruling is made:

- for a class of entities – those who invest in the product
- in relation to a specified scheme – all the details and agreements constituting the product.

What is a product?



Types of arrangements on which we issue product rulings and the terms we use.

How product rulings apply



Product ruling terms of use and how to identify changes to product rulings.

Applying for a product ruling



How to apply for a product ruling and what you can expect from us.

QC 40423

What is a product?

Types of arrangements on which we issue product rulings and the terms we use.

Last updated 1 August 2025

What is a product?

A product is an arrangement where a number of participants individually enter into substantially the same contractual arrangements and transactions (the scheme) with a common entity or group of entities.

A product ruling will only be given in relation to a similar group of participants, so that the same tax result will occur for each. For example, they may all enter into largely the same management agreements with a responsible entity or manager connected to the product or project.

Types of products

The product may be:

- an investment arrangement, such as a managed investment scheme
- a tax-effective arrangement
- a financial arrangement
- an insurance arrangement.

Often, the product is offered to the general public through an information memorandum or product disclosure statement, but individuals may also be personally invited to participate.

Common types of products we are asked to rule on are:

- forestry schemes (for example, blue gums, pine, sandalwood)
- financial products
- investment-linked life insurance policies.

A product ruling may also be appropriate for other types of products.

Terms we use in product rulings

We use the following terms in relation to product rulings:

- **Scheme** is a general term we use to refer to any arrangement, agreement or set of agreements. We describe the scheme in our product rulings.
- The **promoter** is typically the entity offering the product.
- A product ruling **participant** (or investor or customer) is the person who enters into a scheme.
- The product ruling **applicant** (or promoter) is the person who applies for a ruling from us on behalf of the participants or potential participants in the product. The applicant may be the responsible entity or manager of a managed investment scheme, the product issuer or its representative.

QC 40425

How product rulings apply

Product ruling terms of use and how to identify changes to product rulings.

Last updated 1 August 2025

A product ruling sets out our opinion about the tax treatment applying to the specified arrangement. While we are bound by law to the rulings we give (unless the arrangement actually carried out is materially different to the arrangement ruled on), a product ruling is **not** a precedent.

The introduction of other arrangements or additional features (such as financing) to an arrangement that has been ruled on may lead to a conclusion that a material difference exists. This will happen if the change produces a different tax outcome. If this occurs, we may take action to clarify the consequences.

Terms of use

Product rulings are made on the basis that the applicant and their associates will abide by an agreement on terms of use.

Any failure to comply with the terms of use may lead to the withdrawal of the ruling.

Period of effect

Many product rulings have prospective effect only – that is, they apply only to arrangements beginning on or after the date the ruling is made. If this is the case, it means that participants are not covered by the product ruling if they enter into the arrangement before it was made.

Product rulings may apply before the date that the product ruling is issued. Where this is the case, the product ruling will clearly state that it applies before the date of issue.

A product ruling does not imply ATO endorsement

We do not sanction or guarantee any product as an investment. Further, we give no assurance that:

- the product is commercially viable
- charges are reasonable, appropriate or represent industry norms
- projected returns will be achieved or are reasonably based.

Potential participants must form their own view about the commercial and financial viability of a product. They need to consider issues such as:

- whether the projected returns are realistic
- the 'track record' of the management
- the level of fees compared with similar products
- how the investment fits an existing portfolio.

We recommend you consult a financial (or other) adviser for this information.

Changes to product rulings

We may change a product ruling after it has been issued if the arrangement changes. We do this by issuing an addendum or a withdrawal notice to the initial product ruling which explains what the changes mean for participants.

QC 40427

Applying for a product ruling

How to apply for a product ruling and what you can expect from us.

Last updated 1 August 2025

Before you apply

To make the application process for a product ruling as efficient and fast as possible, there are some simple things you can do:

- [Contact us](#) for advice.
- Download and complete the appropriate application form, which details all the information you need to provide to us
 - [Financial products application](#) form
 - [Division 394 forestry application](#) form
 - [Agribusiness \(except Division 394 forestry managed investment schemes\) application](#) form
 - For all other product types, [contact us](#) for advice on whether a product ruling is appropriate and which application form to use.
- When completing the application form, make sure you [provide all information](#) upfront and [explain complex issues](#) in full.
- Review the [information for applicants about specific product types](#).

Provide all information

All questions must be answered honestly and completely. We will not rule if you provide insufficient information. We need to understand an

arrangement and analyse the information provided before we rule. Product rulings are not provided on the basis of similarities to other published rulings – all ruling requests are assessed on their own merits.

We will request further details if you provide insufficient information. It is in your interest to make a full disclosure at the earliest possible time to avoid delaying the application process. If we do not receive all of the necessary information, we may refuse to rule.

Frequently adding or updating material to support your request can cause delays. You can avoid this by providing a complete application form. We will only process your application if you have made a serious attempt to provide all necessary information. Any revision of arrangements or submission of additional material, whether requested by us or not, may be treated as a fresh application, made at the time the revised or additional material is received.

A product ruling will not be given if it depends on an unresolved issue, such as whether a taxpayer is in business. No certainty can effectively be given in such cases.

Explain complex issues

Product ruling arrangements can be very complex. Having worked on the development of your product, you no doubt understand the arrangement you propose. However, before we can issue a product ruling, we also need to fully understand the arrangement.

We will meet with applicants to discuss the arrangement whenever practicable, but we suggest that you explain the arrangement in your application form as simply as possible. This will minimise the time it takes for us to understand your product.

Lodge your application form

Email the completed application form and all supporting documentation to ATO-Product-Rulings@ato.gov.au, indicating on the form where we can find the relevant information.

What you can expect from us

We will acknowledge your product ruling application form within 5 working days of it being allocated to a case officer, who will advise you of their contact details.

We then review the application form and contact you for more information if necessary. Where an application is incomplete, we will advise you that it is invalid and that we cannot work on it until you provide this information.

We aim to finalise applications in the shortest time possible. However, the actual turnaround time depends for the most part on the quality of the application, the level of disclosure and the time at which all relevant information is available to us.

If we rule unfavourably

A product ruling will only be published if the applicant agrees. In reality, this means that an unfavourable product ruling is unlikely to be issued.

We are more likely to refuse to rule if the outcome is unfavourable, as the existence of a product ruling, even in unfavourable terms, might be misleading to potential investors.

Challenging a product ruling?

While product rulings are not covered by the objection and appeal provisions, if you wish to challenge our decision on a ruling application, we will agree to consider issuing a private ruling in response to a valid private ruling application. Such a private ruling is then subject to challenge in the usual way. See [Steps to take if you would like a decision reviewed](#).

General anti-avoidance provisions

We rule on the tax laws to the extent requested in an product ruling application and this may include the general anti-avoidance provisions in Part IVA of the *Income Tax Assessment Act 1936*. Part IVA protects the integrity of our income tax system by ensuring that arrangements contrived to obtain tax benefits will fail.

While ruling on a prospective transaction (as may be the case with a product ruling) presents special challenges (see *Bellinz Pty Ltd & Ors v the Commissioner of Taxation* [1998] FCA 615), in the interests of certainty we will rule on the application of Part IVA.

However, in order to provide the certainty of a legally binding ruling, we need to be specific about the arrangement we're ruling on and we'll describe it in depth in a product ruling.

If you seek a product ruling on Part IVA, your application must properly address those provisions with an emphasis on the factors relevant to determining dominant purpose.

If we are not able to give a positive Part IVA clearance, we will refuse to rule. A qualified Part IVA ruling provides no certainty and could be misleading to potential participants or investors.

If requested, we will also rule on other avoidance rules.

QC 40448

Oral rulings

An oral ruling is a form of legally binding advice we give over the phone to taxpayers who are individuals.

Last updated 1 August 2025

An oral ruling is an expression of our opinion of how a provision of the law applies to an individual in relation to their specific circumstances.

Oral rulings are generally given on areas of the law such as personal income tax or the Medicare levy.

Can I rely on an oral ruling?

If you rely on an oral ruling given to you, we are bound to assess your liability under the ruling.

If the oral ruling is incorrect and disadvantages you, we may apply the law in a way that is more favourable to you, providing we're not prevented from doing so by a time limit imposed by the law.

See [How our advice and guidance protects you](#) for more information.

Applying for an oral ruling

You can ask us for an oral ruling by phone. You must meet proof of identity requirements.

You can also have your legal representative ask us. A legal personal representative is:

- an executor or administrator of an estate of a person who has died
- a trustee of an estate or a person who is under a legal disability
- a person who holds a general power of attorney that was granted by another person.

You may withdraw your oral ruling application at any time before the ruling is given.

When we would not give an oral ruling

Oral rulings can't be given on:

- indirect tax (other than fuel tax)
- excise matters
- business matters
- complex matters
- matters we have either already ruled on or are in the process of considering for the taxpayer.

Matters are considered complex and ineligible for an oral ruling if, for example:

- the decision depends on the interpretation of facts that need examination of documents
- the facts and circumstances on which the answer is to be based on are open to many interpretations
- the decision depends on a chain of conclusions to reach the final decision and is not easily answered orally
- the relevant law is complex and would need considerable research or analysis
- they involve a calculation that's not covered by an online calculation tool.

Issuing an oral ruling

When we give you an oral ruling it will come with a registration identifier. We won't provide you with a written record of the ruling.

If you prefer advice in writing, you can apply for a [Private ruling](#).

QC 43596

Administratively binding advice

How to apply for administratively binding advice using a private ruling application form or early engagement request.

Last updated 1 August 2025

What is administratively binding advice?

Some laws we administer don't enable us to provide advice in a legally binding form. But, in limited circumstances we provide administratively binding advice in relation to these laws in the interest of assisting taxpayers to the fullest extent possible. We consider ourselves administratively bound by this advice.

If you would like to discuss your issue with us prior to applying, you can submit an [early engagement for advice](#) request.

Can I rely on administratively binding advice?

While administratively binding advice is not legally binding on us, we do stand by our advice and will not depart from it unless:

- there have been legislative changes since the advice was given
- a tribunal or court decision has affected our interpretation of the law since the advice was given
- the advice is no longer appropriate for other reasons.

If you follow the advice, but we later find out that it doesn't apply the law correctly to you and none of the points above apply, you'll be protected from having to repay amounts of tax that would otherwise be payable and any penalties and interest on those amounts.

For more information, see:

- [How our advice and guidance protects you](#)
- [PS LA 2008/3 Attachment B](#) *Provision of advice and guidance by the ATO.*

How to apply for administratively binding advice

To apply for administratively binding advice, see [Applying for a private ruling](#).

QC 40439

Early engagement for advice

How to request an early engagement discussion to seek advice on a complex transaction you are considering or made.

Last updated 1 August 2025

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

The early engagement process

We will consult with you to:

- discuss your request and outline the early engagement process
- seek your timeframes and critical dates
- explore the tax issues you are seeking advice on

- arrange an initial discussion or meeting
- agree on respective roles and responsibilities.

Applying for a private ruling



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

Public business, not-for-profit, internationals and privately owned and wealthy groups



How to submit an early engagement advice request with us to discuss a complex transaction.

Small business and not-for-profit organisations



Advice is available to resolve tax technical interpretation queries not resolved online or by phone.

QC 50061

Applying for a private ruling

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

Last updated 23 September 2025

Use our application form

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. 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 for UPP of a foreign pension or annuity](#)
- [Request for an exemption from withholding tax for super funds for foreign residents](#) – if you're a superannuation fund for foreign residents
- [Request for a tax exemption from certain returns on membership interests](#) – if you're a sovereign entity.

Send a letter

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

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.

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

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 \$2 million turnover)	(02) 6225 0906	AUSTRALIAN TAXATION OFFICE PO BOX 3000 PENRITH NSW 2740
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 PO BOX 3546 ALBURY NSW 2640

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

Public business, internationals and privately owned and wealthy groups

How to submit an early engagement advice request with us to discuss a complex transaction.

Last updated 3 September 2025

Public businesses, wealthy groups, international and privately owned companies can submit an early engagement advice request to us.

You can discuss the tax implications of a complex transaction with us as early as possible.

If you have questions about what is involved, we recommend you:

- identify if you need to [engage with us for advice](#)
- complete a written [Early engagement \(advice\) request](#) form.

QC 50505

Small business and not-for-profit organisations

Advice is available to resolve tax technical interpretation queries not resolved online or by phone.

Last updated 1 August 2025

Issues we can help you with

If you are running a small business or not-for-profit organisation and have been unable to resolve your issue using our online information or by phone, we can give you advice on:

- new or changed legislation
- complex tax law issues
- a major and complex transaction you are considering.

How you can connect

You can use the private ruling form in [Online services for business](#) to seek early engagement or to request a formal private ruling.

You can seek help via [Online services for agents](#) if you are representing a client in a professional capacity as a tax agent or BAS agent. Submit a private ruling form following the instructions in the [Online services for agents user guide](#).

How we resolve your issue

Please make sure your contact details are correct, including phone number, email address and Australian business number (when available).

Generally, we will call to discuss your request and timeframes as we can often resolve your question by phone. Some issues may take longer to resolve so we will keep you informed of progress.

QC 66533

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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