PS LA 1998/3 (Withdrawn) - Significant litigation matters

This cover sheet is provided for information only. It does not form part of *PS LA 1998/3 (Withdrawn) - Significant litigation matters*

This practice statement has been withdrawn with effect from 21 June 2007. It has been replaced by PS LA 2007/12 Conduct of Tax Office Litigation in Courts and Tribunals.

This document has changed over time. This version was published on *21 June 2007*

Generated on: 26 November 2026, 01:32:31 AM

ATO Practice Statement Law Administration

PS LA 1998/3

This practice statement has been withdrawn with effect from 21 June 2007. It has been replaced by PS LA 2007/12 Conduct of Tax Office Litigation in Courts and Tribunals.

FOI Status: may be released

This Practice Statement is issued under the authority of the Commissioner and must be read in conjunction with Law Administration Practice Statement PS LA 1998/1. It must be followed by ATO officers unless doing so creates unintended consequences. Where this occurs ATO officers must follow their Business Line's escalation process.

SUBJECT: **Significant litigation matters**

PURPOSE: **To ensure information is provided to Government**

STATEMENT

1. As a result of discussions with the Assistant Treasurer, the Commissioner has directed that officers must ensure that the Treasurer's Office and the Assistant Treasurer's Office, via the Parliamentary Business Unit in National Office, are advised of:

1) the possible implications of significant cases (such as Full Federal Court decisions), within a week of the conclusion of the hearing; and
2) the date when such decisions will be handed down.

---

subject references:	significant litigation matters; court decisions; government
related practice statements:	PS LA 1998/10
file reference:	98/11764-4

FOI extraction number:	**I 1018052**
Date issued:	**17 December 1998**
Date of effect:	**17 December 1998**