



PS LA 1998/4 - Litigation (Secure)

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 This document has changed over time. This version was published on *17 December 1998*



ATO Practice Statement

Law Administration

PS LA 1998/4

This practice statement has been withdrawn with effect from 14 January 2008.

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: Litigation {Secure}

PURPOSE: To detail steps to be taken in relation to litigation matters

STATEMENT

Court, Administrative Appeals Tribunal and Small Taxation Claims Tribunal Matters

1. As soon as a decision of a Court, Administrative Appeals Tribunal (AAT) or Small Taxation Claims Tribunal (STCT) is handed down, the officer is to contact the Litigation Secure Administrator on extension **63240** and advise the outcome so that Litigation {Secure} may be updated.
2. If the decision is adverse it should be sent **immediately** by facsimile to the Litigation Secure Administrator on extension **63908**.
3. If the decision is favourable it should be sent in the **overnight** mail bag to

**Litigation Secure Administrator
Canberra Office
Mail room box no 37
40 Cameron Avenue
Belconnen ACT 2617**

4. Case summaries are to be prepared by the action officer **within 48 hours** of the decision being handed down, and sent by electronic mail (cc:Mail) to the Litigation Secure Administrator for collation and distribution. Adverse decision reports should be prepared **within 7 days** of the decision and also sent by cc:Mail to the Litigation Secure Administrator.
5. If a favourable decision has been handed down and the taxpayer lodges a further appeal the action officer is to telephone the Litigation Secure Administrator **immediately** on 63240, so the appeals pending list can be updated and the relevant people informed.

Monthly Lists on Litigation {Secure}

6. By the 7th day of each month the Litigation Cell Managers should send a list of all current STCT, AAT, Federal Court, Full Federal Court, Supreme Courts and High Court matters to the Litigation Secure Administrator, as at the last day of the previous month, for updating and collation on Litigation {Secure}.

STCT List

1 st Column:	Date of application
2 nd Column:	CRS No.
3 rd Column:	Market Segmentation
4 th Column:	STCT Ref.
5 th Column:	Taxpayer's name
6 th Column:	Subject matter, year(s) in dispute and tax in dispute
7 th Column:	Officer
8 th Column:	Branch office
9 th Column:	Date of conference
10 th Column:	Date of hearing
11 th Column:	Result
12 th Column:	Date of result

AAT and Court Lists

1 st Column:	Taxpayer's name
2 nd Column:	Issues. A brief description of the subject matter, provisions considered and as many keywords as are applicable to the matter, taken from the ATO Thesaurus.
3 rd Column:	Market Segmentation
4 th Column:	Year(s) in dispute
5 th Column:	Tax in dispute
6 th Column:	Date appeal lodged with AAT or Court

7 th Column:	For Court list venue
	For AAT list Current status/comments. That is hearing date, heard awaiting decision, decision issued, or any other reason for finalisation with date finalised. Also if AGS is engaged and Counsel involved.
8 th Column	For Court list Current status/comments. Same as column 7 for AAT list
	For AAT list AAT Reference
9 th Column	For Court list Court Reference
	For AAT list CRS Reference
10 th Column	For Court list CRS Reference
	For AAT list officer and ATO Branch Office
11 th Column	For Court list officer and ATO Branch Office

subject references: AAT decisions; court decisions; Litigation {Secure}; STCT decisions

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