

PS LA 1998/6 - Public rulings: implementation issues

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ATO Practice Statement Law Administration

PS LA 1998/6

This practice statement is withdrawn from 14 May 2004.

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: Public rulings: implementation issues

STATEMENT

1. The practical implementation of decisions set out in public rulings is a matter for each Business Line. Tax Counsel Network (TCN) members are to assist by questioning and taking an interest in implementation issues. However, it is the relevant Business Line's responsibility to address and resolve them.

2. Issues to be considered in each case may include:

- how past, transitional and future cases will be handled;
- what administrative processes are needed;
- the application of penalties - are alternative views, particularly those covered in the ruling, accepted as a reasonably arguable position, etc; and
- what other approaches will complement the public ruling (e.g. other forms of advice, enforcement activity, etc.).

EXPLANATION

3. Advising the ATO position through our public rulings is only part of the process in encouraging voluntary compliance. How we implement that position also plays a significant role.

4. In many cases it will be appropriate to use the public ruling document itself to set out our implementation proposals. Public rulings should be helpful documents for ATO staff, taxpayers and tax practitioners, not 'dry' statements of our view of the law - they should answer questions, not raise them. Business Line authors of public rulings (and their managers) need to ensure that all implementation issues are raised with the TCN approving officer and an attempt is made to address them in the draft public ruling.

5. The use of the public ruling document will not always be the best or most effective approach. Alternative or supplementary approaches will sometimes be needed. Where technical clearance is needed on any supplementary material, this is to be provided by the approving officer for the relevant public ruling, as a part of finalising that work.

subject references: public rulings; drafting; TCN

file reference: 98/541-8

FOI extraction number: **I 1018089**

Date issued: **17 December 1998 (previously issued 21/9/95 – Ref: 95/541-8)**

Date of effect: **17 December 1998**
