

# ***PS LA 1998/8 (Withdrawn) - Public rulings represent the ATO position***

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! This Practice Statement is withdrawn from 14 May 2004.

! This document has changed over time. This version was published on *14 May 2004*



# ATO Practice Statement Law Administration

PS LA 1998/8

*This Practice Statement is withdrawn from 14 May 2004.*

**FOI Status: may be released**

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*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.*

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**SUBJECT: Public rulings represent the ATO position**

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## **STATEMENT**

1. Public rulings represent the considered, and decided ATO position on the interpretation of the tax laws that we administer. Consequently staff are to decide each of the issues, with which they deal, in accordance with any relevant public rulings. Matters before courts and tribunals will also be argued in accordance with any relevant public rulings.

### **Escalate where unintended consequences**

2. There will be instances where an individual case can and should be distinguished from a potentially relevant public ruling. In other cases there may be good grounds to doubt the correctness of a public ruling, particularly where there has been subsequent case law or changed or unforeseen circumstances. In such cases, staff must escalate the issue, in accordance with their business line's escalation process, so that the ATO position can be properly reviewed. It is recognised that the efficacy of our public rulings is well tested through the handling of individual cases.

## **EXPLANATION**

3. Within the ATO we are keenly aware of the different business lines, and the range of distinct areas within these lines.

4. Outside the ATO we are seen as a single entity. This is not only appropriate, it is something we must strive to maintain. Taxpayers and their advisers are entitled to deal, in every instance, with an organisation that talks and acts consistently.

5. Public rulings are one means to assist us to achieve this consistency.

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*subject references:* ATO position; public rulings; escalation processes

*related practice statements:* PS LA 1998/6

*file reference:* 98/8131-1

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