



PS LA 1999/9 - Mandatory use of INB standard paragraphs database in preparing draft responses to ministerials for the Assistant Treasurer

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ATO Practice Statement

Law Administration

PS LA 1999/9

Law Administration Practice Statement PS LA 1999/9 was withdrawn on 20 October 2003.

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: Mandatory use of INB standard paragraphs database in preparing draft responses to ministerials for the Assistant Treasurer

STATEMENT

1. Officers preparing a draft response to a ministerial for the Assistant Treasurer must consult the INB standard paragraphs available on *ATOconnect* (an internal database) for paragraphs that may be relevant to the issues raised in the ministerial.
2. Officers must refer suggested additions or improvements for inclusion to the contact officer in the INB Tax Technical Network named in the standard paragraphs database.

EXPLANATION

3. It is mandatory for officers to search the INB standard paragraphs database for material relevant to the ministerial to which they are responding, before preparing a draft response.
 4. The purpose of the standard paragraphs is to assist officers in providing the Assistant Treasurer with consistent and accurate draft responses to ministerials. However, the response must address the specific issues and concerns raised in the ministerial. Officers should only use standard paragraphs that directly address an issue and may modify the paragraphs to better address the matters raised.
 5. Officers dealing with ministerials are responsible for ensuring the standard paragraphs are current by adding, removing or altering them as appropriate. Officers should refer suggested changes to the contact officer in the INB Tax Technical Network after the relevant ministerial has been finalised and approved.
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