



PS LA 2001/14 - ATO Advice Manual ('ATOAM')

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ATO Practice Statement Law Administration

PS LA 2001/14

Law Administration Practice Statement PS LA 2001/14 was withdrawn on 22 September 2003 and replaced by Law Administration Practice Statement PS LA 2003/9.

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: ATO Advice Manual ('ATOAM')

PURPOSE: To prescribe the mandatory use of, and adherence with, the ATOAM by all ATO staff involved in the provision of technical advice.

STATEMENT

1. The ATO Advice Manual ('ATOAM') provides comprehensive policy and procedures on the provision of technical advice across all areas of the ATO.
2. All ATO staff are to follow the policy and procedures contained in the ATOAM. If staff disagree with any part of the ATOAM, or identify an omission, they should not ignore it - the appropriate course of action is to discuss the issue with team leaders who may then pursue the matter with the relevant ATOAM contact officer. ATOAM contact officers are identified in the ATOAM.

EXPLANATION

3. The ATOAM builds on Law Administration Practice Statement PS LA 2001/4 on the provision of ATO written technical advice and encompasses all ATO technical advice, including:
 - written private binding advice such as private rulings and administratively binding advice;
 - written private general advice such as general correspondence provided to individual persons;
 - other written advice or advice-like information such as notifications of the actual exercise of a Commissioner discretion, ATO Interpretative Decisions and Law Administration Practice Statements;
 - publicly issued rulings;
 - publications;
 - binding oral advice; and

- other oral advice such as that provided by Call Centres and Public Assistance areas.
4. In the event that the ATOAM does not provide comprehensive coverage of the ATO's advice function, or possibly contains an error, this is to be notified to the relevant ATOAM contact officer. In this regard, the ATOAM is a living document and will be readily modified and updated.
 5. The ATOAM is currently located on ATOConnect.

subject references: advice; provision of advice.

related practice statements: PS LA 2001/4

file references: 2001/017085

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