# *PS LA 2001/5 (Withdrawn) - Private ruling authorisations*

This cover sheet is provided for information only. It does not form part of *PS LA 2001/5 (Withdrawn) - Private ruling authorisations*

For directions on which officers may authorise the issue or withdrawal of written binding advice from 22 July 2002, refer to PS LA 2002/13.

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# ATO Practice Statement Law Administration

**PS LA 2001/5**

Law Administration Practice Statement PS LA 2001/5 was withdrawn on 22 July 2002. For directions on which officers may authorise the issue or withdrawal of written binding advice from 22 July 2002, refer to PS LA 2002/13.

**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:** **Private ruling authorisations**

**PURPOSE:** **To define officers who are authorised to issue private rulings**

## STATEMENT

1. In order to bring the authorisations into line with current work practices, new instruments of authorisation have been executed for all relevant business lines or other organisational units covering the making of decisions in relation to private rulings, including the issue and withdrawal of private rulings.

2. These authorisations apply only to persons who make decisions in relation to private rulings in the proper course of their duties. An Authorised Officer will normally make such decisions in their role as a manager or technical leader of an organisational unit. In other cases the Authorised Officer will be a topic specialist in another organisational unit, such as the Centres of Expertise.

3. New instruments of authorisation for private rulings have been executed setting out the minimum level at which officers are authorised to make decisions in relation to private rulings in the course of their duties. These authorisations are now in effect.

4. Taxpayers do not have to ensure that the tax officer dealing with their ruling request is authorised to do so, nor do taxpayers have to ascertain the Australian Public Service (APS) level of the officer dealing with their request.

## EXPLANATION

5. Delegates of the Commissioner of Taxation in the relevant business lines and organisational units have determined the minimum level of officer who will be authorised to issue or withdraw private rulings in the proper course of their duties. The level of Authorised Officer varies between the various business lines and organisational units due to the complexity of the matters dealt with and other factors.

6. The relevant Delegates of the Commissioner of Taxation have executed instruments of authorisation as follows:

| **Business Line or Organisational Unit** | **Minimum level of officer authorised to issue or withdraw private rulings** |
|---|---|
| Centres of Expertise | APS 6 |
| Excise | EL 1 |
| GST | APS 6 |
| High Wealth Individuals Project | EL 2 |
| INB | APS 6 |
| LB&I | EL 2 |
| SB | EL 1 |
| Superannuation | APS 6 |
| Tax Counsel Network (OCTC) | EL2 |
| Tax Planners Project | EL 2 |

7. Not all officers at the levels shown in the table above are authorised to issue or withdraw private rulings within their business line or organisational unit. For instance, an officer at the appropriate level who does not issue private rulings in the proper course of their duties, such as the manager of a support unit, is not authorised to issue private rulings.

8. An Authorised Officer may only approve private rulings where they are authorised within an organisational unit or as a subject matter expert. For example, an Authorised Officer for GST is not authorised to issue a private ruling on an Income Tax matter.

9. Where an officer makes a decision in relation to a private ruling outside of the proper course of their duties, then this decision will not be properly authorised. Where necessary in such situations, an Authorised Officer may have to make a fresh decision in relation to the private ruling in the proper course of their duties.

10. These authorisations are one of a number of measures that ensure the integrity and quality of private rulings.

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|---|---|
| *subject references:* | private rulings; Provision of Advice Project |
| *legislative references:* | TAA 1953 37<br>TAA 1953 Pt IVAA |
| *related public rulings:* | TR 93/1 |
| *related practice statements:* | PS LA 2001/4 |
| *file references:* | 2001/001374; POA/WCAP |

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|---|---|
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| Other Business Lines consulted: | **GST; INB; LB&I; SB; SPR; Excise; COE; High Wealth Individuals Task Force; Tax Counsel Network; Tax Planners Project** |