

# ***PS LA 2002/14 (Withdrawn) - Professional Accreditation***

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2002/14 (Withdrawn) - Professional Accreditation*

⚠ This practice statement is withdrawn from 21 May 2004. It is replaced by [PS LA 2004/8](#)

⚠ This document has changed over time. This version was published on *21 May 2004*



# ATO Practice Statement

## Law Administration

PS LA 2002/14

*This practice statement is withdrawn from 21 May 2004. It is replaced by PS LA 2004/8*

**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: Professional Accreditation**

**PURPOSE: To explain the Professional Accreditation process and to specify functions that are covered by the Professional Accreditation process.**

---

### STATEMENT

1. Professional Accreditation is part of the Australian Taxation Office's (ATO's) overall strategy to manage the quality of its technical work and to improve the capability of its technical workforce. Professional Accreditation provides an independent assessment of the ability of key people to perform technical work.
2. The ATO Professional Accreditation process occurs in four main stages. Broadly these are:
  - an initial briefing session - explaining the professional accreditation process and providing pre-workshop activities;
  - preparing for the process - completion of some activities such as the gathering of a portfolio of recent work examples and a written activity on a relevant work practice topic;
  - attendance at a Professional Accreditation Workshop - discussions and group activities reflecting the work of the technical officer are carried out. The workshop is run over two half-days with activities taking no more than seven hours over the two days; and
  - feedback on the officer's results - a Professional Accreditation Reviewer who observed the officer at the workshop will prepare a report indicating whether the officer has demonstrated the required capabilities to be accredited or has been identified as having learning or development needs. The report will be given to the officer and their manager.
3. The Professional Accreditation workshop focuses on the core capabilities required of technical officers through a number of activities.
4. The core capabilities assessed are:

- apply work practices;
  - apply the law;
  - make effective decisions;
  - manage client relationships;
  - communicate in writing;
  - communicate orally;
  - work collaboratively;
  - manage others;
  - develop others; and
  - apply ATO strategy and vision.
5. The capabilities are examined through seven activities conducted prior to and during the workshop. Activities conducted prior to the workshop are:
- portfolio of evidence of each capability (recent work samples etc.); and
  - work practice written activity (on a topic provided at the briefing session).
- Activities conducted during the workshop are:
- structured discussion (covering questions provided at the briefing session);
  - work practice group discussion activity (covering the same topic as the work practice written activity);
  - case study analysis activity (covering issues relevant to their work area);
  - case study moderation activity (group discussion of their individual assessments of the case study); and
  - study feedback exercise (simulated performance feedback to an officer who prepared the case study on quality of their work).
6. Professional Accreditation Reviewers, who are qualified technical leaders trained in the assessment process, observe participants in each activity. They observe participants' behaviour during workshop activities and examine the written work submitted prior to and during the workshop in order to assess the capabilities of each participant.
7. The Professional Accreditation process currently applies to officers who approve written binding advice cases. Written binding advice is an area of special focus for the ATO. Professional Accreditation will be progressively extended to other key roles within the ATO's law professional functions.

8. Direction as to which officers may authorise written binding advice is contained in Law Administration Practice Statement PS LA 2002/13. A duly authorised Authorising Officer for the purposes of written binding advice is either an Officer who:
- holds appropriate authority under an instrument of authorisation;
  - has been accredited as a result of a professional accreditation assessment as being competent to authorise written binding advice, this assessment having been made in accordance with the ATO Professional Accreditation Program; and
  - makes decisions to issue and/or withdraw written binding advice in the proper course of their normal duties;
- or:
- is an SES Officer who has a specific delegation from the Commissioner of Taxation to authorise written binding advice. These persons are not required to have been accredited as a result of a professional accreditation assessment, although they are only delegated to make decisions to issue and/or withdraw written binding advice in the proper course of their normal duties.

## **EXPLANATION**

9. An officer is professionally accredited by demonstrating that they have the required capabilities to approve written binding advice through their participation in the Professional Accreditation process.
10. There are two levels of accreditation for written binding advice: ‘create precedent’ and ‘apply precedent’.
- a) The ‘create precedent’ level involves applying principles of statutory interpretation and legal reasoning to particular facts to create a new precedential decision which may then be applied to other cases. This new precedential decision may be expressed in an ATO Interpretative Decision (ATO ID) or in a Public Ruling.
  - b) The ‘apply precedent’ level involves the application of existing precedential decisions covering relevant issues and the escalation of cases that cannot be resolved by the simple application of existing precedential decisions.
11. Accredited officers will be re-accredited annually via ongoing assessment of their capabilities that will feed into the ATO’s Performance Management and Development System.
12. Officers transferring between organisational units can carry their accreditation at the relevant level (“create” or “apply” precedent) to the new organisational unit where the duties of their new positions require them to approve written binding advice. However, the new area will still need to assess the officer’s technical knowledge relevant to the new area’s topics before authorising them to approve cases.

13. When professional accreditation has been extended to a key role in a new function (for example, to public rulings), this Law Administration Practice Statement will be updated accordingly.

---

*subject references:* private rulings; Provision of Advice Project; professional accreditation; written binding advice

*legislative references:* TAA 1953 37  
TAA 1953 Pt IVAA

*related public rulings:* TR 93/1

*related practice statements:* PS LA 2001/4; PS LA 2001/5; PS LA 2001/8;  
PS LA 2002/13

*file references:* 2001/001374; 2002/009355; PEB/PA

---

Date issued: **22 July 2002**

Date of effect: **22 July 2002**