

# ***PS LA 2002/20 (Withdrawn) - Resolution of Priority Technical Issues (PTIs) through the issue of public rulings***

! This cover sheet is provided for information only. It does not form part of *PS LA 2002/20 (Withdrawn) - Resolution of Priority Technical Issues (PTIs) through the issue of public rulings*

! This practice statement is withdrawn with effect from 19 September 2007 as all information is now contained in the Public Rulings Manual (internal link only). The Public Rulings Manual forms part of the Online Resource Centre for Law Administration (ORCLA) (internal link only) and is therefore to be followed by all staff involved in the Public Rulings Process (see Tax Office Practice Statement PS LA 2003/9).

! This document has changed over time. This version was published on *19 September 2007*



## PS LA 2002/20

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### 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:** Resolution of Priority Technical Issues (PTIs) through the issue of public rulings

**PURPOSE:** To advise Tax Office staff:

- of the processes to be followed in adding and withdrawing ruling topics from the Public Rulings Program, and
  - that the priority ranking attached to a public ruling topic is the priority ranking of the underlying PTI.
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## STATEMENT

### Public ruling topics

1. In accordance with the [Public Rulings Manual](#) (Link available internally only), where it is decided that a public ruling will be prepared as part of the strategy to resolve a PTI, the public ruling topic is to be added to the Public Rulings Program as soon as resources are allocated to its preparation.
2. The priority of the underlying PTI attaches to the preparation of a public ruling on the issue and is reflected on the Public Rulings Program. That is, if an underlying technical issue is ranked as a PTI Priority 1 on the basis of the processes outlined in PS LA 2003/10, then the preparation of a public ruling as part of resolving that PTI has that Priority 1 Ranking.

### Public Rulings Program

3. The Public Rulings Program is a published list of topics on which the tax office is preparing public rulings. In essence, it is a list of all PTIs that are planned to be

resolved (at least partly) by way of public rulings. For each topic listed on the Program, critical dates are identified (for example, when a draft ruling is expected to issue, and when the ruling is expected to be finalised). A copy of the Program may be accessed via the relevant hyperlink below:

[Public Rulings Program](#) (Link available internally only)

### **Strategic Statement**

4. A public ruling topic is added to the Public Rulings Program by emailing a fully completed 'Public Rulings Notification and Strategic Statement' form to the Public Rulings Branch's Outlook address 'Public Rulings'. The Strategic Statement form can be downloaded from the Public Rulings homepage on ATO Connect via the following hyperlink:

[Strategic Statement form](#) (Link available internally only)

5. Completion of the Strategic Statement form requires an articulation of the potential sensitivity of the issue being covered in the public ruling and identification of an author, approving officer, peer reviewer and responsible business line manager in accordance with the rules outlined in Part 3 of the Public Rulings Manual. A Strategic Statement also has to be approved by the Priority Technical Issues Committee before it can be placed on the Public Rulings Program. The Public Rulings Branch also needs to be notified of the public ruling's critical dates and receive SES confirmation that resources have been allocated for preparation of the public ruling within the timeframes specified (see part 6 of the Public Rulings Manual for more detail).

### **Periodic Review of Public Ruling Topics**

6. The Public Rulings Program is publicly accessible and presented to ATO forums (for example, the National Tax Liaison Group) for consultation and review of priorities on a regular basis.
7. Any external comments on topics on the Program are to be considered in reviewing the priority of the underlying PTI. Regularly reviewing priorities is in-line with the PTI process (see PTI Guide). Reasons for altering priorities must be documented and, where necessary, the Public Rulings Program updated. In addition, where a public ruling is no longer considered an appropriate way of resolving a PTI, the topic should be removed from the Program.
8. To remove a topic from the Public Rulings Program appropriate approval from the relevant Deputy Chief Tax Counsel and/or SES COE and the responsible SES business line manager (Risk Owner) is needed. The relevant form is available via the following link.

[Withdrawal of a topic from the Public Rulings Program form](#) (Link available internally only).

### **EXPLANATION**

9. The Australian National Audit Office (ANAO), in its report into the ATO's administration of the taxation rulings system (Audit Report No 3 2001-2002), recommended (Recommendation No.1) that the ATO more clearly articulate the approach it uses to prioritise topics for public rulings for its Public Rulings Program.

This would enable the public to better understand the ATO's selection of public ruling topics.

This has been achieved by implementing the PTI process and the corresponding requirement that the PTI priority ranking be attached to the approach (e.g. a public ruling on the topic) for resolving the issue.

<i>subject references</i>	Public rulings Priority Technical Issues
<i>legislative references</i>	
<i>related public rulings</i>	
<i>related practice statements</i>	Law Administration Practice Statement PS LA 2003/10 Corporate Management Practice Statement PS CM 2003/02 (G) Corporate Management Practice Statement PS CM 2003/05 (DPM)
<i>other related documents</i>	Public Rulings Manual
<i>case references</i>	
<i>file references</i>	2002/020337

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Other Business Lines consulted	
Amendment history	26 March 2007: Paragraph 5 updated to note that Strategic Statements need to be approved by PTIC.