

# ***PS LA 2002/4 - Service of documents***

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 This document has changed over time. This version was published on *17 September 2026*



## Service of documents

This Practice Statement provides guidelines on accepting service of documents.

### **① Relying on this Practice Statement**

This Practice Statement is an internal instruction to ATO staff, published externally in the interest of open tax administration.

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### **What this Practice Statement is about**

1. This Practice Statement advises:
  - who may accept service of documents
  - what needs to be done when accepting service, and
  - what needs to be done after accepting service.

### **Who can accept service of documents**

2. This Practice Statement outlines who can accept service in different situations. You should note that if an address for service is not included in the documents, you should refuse to accept service in every instance.

### ***Taxation or AOD appeals***

3. You cannot accept service of taxation or AOD appeals<sup>1</sup>, as Part 33 of the *Federal Court Rules 2011* state that only the Australian Government Solicitor (AGS) can accept service. The originating documents must be served at the offices of the AGS in the state or territory in which the application was filed.<sup>2</sup>

<sup>1</sup> AOD appeal means an appeal under section 14ZZ of the *Taxation Administration Act 1953* to the Court against a reviewable objection decision.

<sup>2</sup> Subsection 33.02(4) of the *Federal Court Rules 2011*.

***Documents being served on Commissioners and Deputy Commissioners***

4. The following is the order of preference in regard to who should accept service of documents served on Commissioners and Deputy Commissioners:

- (a) an officer from either the Office of General Counsel (OGC) or the Litigation and Legal Services (LLS) business line
- (b) in sites with no OGC or LLS presence, a nominated team leader in the relevant business line
- (c) if the relevant business line cannot be identified, any Executive Level 2 (EL2) officer in that site
- (d) any ATO staff member.

***Documents being served on named ATO staff members***

5. Before you accept service of documents on behalf of an individual staff member:

- you need the consent of that staff member, and
- the documents being served must relate to the named staff member's ATO duties.

6. If the documents relate to a private matter, you must refuse service.

**Accepting service**

7. When accepting service of any documents, you must do the following:

- Record the time and date of service on the front of the document.
- Prepare a file note ensuring that reference is made to the time of service, whether or not conduct money was offered and, if so, whether it was accepted or refused.
- If asked by the person serving the document, sign an acknowledgment of receipt of the document and provide your name.

8. It is preferable that conduct money is not accepted. However, if you do accept conduct money, you should follow the instructions in Chief Executive Instruction *Managing money*.

**After accepting service*****Documents served on Commissioners and Deputy Commissioners***

9. Documents served on Commissioners and Deputy Commissioners should immediately be forwarded to the nearest OGC team. If not in the same site, immediately scan and email the documents to [GeneralCounselRequests@ato.gov.au](mailto:GeneralCounselRequests@ato.gov.au). The originals should then be sent by internal mail to the nearest OGC team. Refer to the Appendix to this Practice Statement.

***Documents served on named ATO staff members***

10. You must ensure that documents served on named ATO staff members are given to the person named within a short timeframe; for example, 24 hours. Failure to do so may have serious legal consequences.

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## More information

11. For more information, see:

- [Office of General Counsel](#) (link available internally only)
- [Federal Court Rules 2011](#)
- Chief Executive Instruction [Managing money](#) (link available internally only).

**Date issued:** 4 February 2002

**Date of effect:** 4 February 2002

**Appendix – Contact information****Contact information**

12. Table 1 of this Practice Statement shows the addresses for service as at the date of publication (17 September 2026).

Table 1: Addresses

| <b>State or territory</b>                     | <b>Postal service</b><br>(Include 'Attention: Office of General Counsel') | <b>Service in person</b>                 | <b>Phone</b>        |
|-----------------------------------------------|---------------------------------------------------------------------------|------------------------------------------|---------------------|
| <b>New South Wales</b>                        | GPO Box 4889<br>SYDNEY NSW 2000                                           | 255 George Street<br>SYDNEY NSW 2000     | <b>1800 005 172</b> |
| <b>Victoria</b>                               | GPO Box 1797<br>MELBOURNE VIC 3001                                        | 747 Collins Street<br>MELBOURNE VIC 3000 | <b>1800 005 172</b> |
| <b>South Australia and Northern Territory</b> | GPO Box 2934<br>ADELAIDE SA 5001                                          | 26 Franklin Street<br>ADELAIDE SA 5000   | <b>1800 005 172</b> |
| <b>Western Australia</b>                      | GPO Box C109<br>PERTH WA 6839                                             | 45 Francis Street<br>PERTH WA 6000       | <b>1800 005 172</b> |
| <b>Queensland</b>                             | GPO Box 869<br>BRISBANE QLD 4001                                          | 152 Wharf Street<br>BRISBANE QLD 4000    | <b>1800 005 172</b> |
| <b>Australian Capital Territory</b>           | PO Box 900<br>CIVIC SQUARE ACT 2608                                       | 15 Sydney Avenue<br>BARTON ACT 2600      | <b>1800 005 172</b> |

**Amendment history****17 September 2026**

| <b>Part</b> | <b>Comment</b>                                                                      |
|-------------|-------------------------------------------------------------------------------------|
| Appendix    | Updated contact details for office of General Counsel.                              |
| Throughout  | Updated to align with amended Practice Statement style and formatting requirements. |

**17 January 2024**

| <b>Part</b>      | <b>Comment</b>        |
|------------------|-----------------------|
| Throughout       | Update business line. |
| More information | Update links.         |

**23 February 2023**

| <b>Part</b> | <b>Comment</b>                                      |
|-------------|-----------------------------------------------------|
| Throughout  | Update business line names and contact information. |

**5 July 2018**

| <b>Part</b>  | <b>Comment</b>                       |
|--------------|--------------------------------------|
| Section 4    | Minor change.                        |
| Attachment 1 | Address updated for General Counsel. |

**7 August 2017**

| <b>Part</b> | <b>Comment</b>                                      |
|-------------|-----------------------------------------------------|
| Throughout  | Updated the addresses for the General Counsel Unit. |

**10 June 2015**

| <b>Part</b> | <b>Comment</b>                        |
|-------------|---------------------------------------|
| All         | Updated to new LAPS format and style. |

**16 April 2014**

| <b>Part</b>                       | <b>Comment</b>                        |
|-----------------------------------|---------------------------------------|
| Throughout                        | Updated due to ATO restructuring.     |
| Paragraph 1                       | Included references to 'AOD appeals'. |
| Paragraph 15 and other references | Added FMPI 2012/07/01.                |
| Contact details                   | Updated.                              |

**PS LA 2002/4****18 April 2013**

| <b>Part</b>  | <b>Comment</b>                       |
|--------------|--------------------------------------|
| Paragraph 15 | Refinement of conduct money process. |
| Attachment 1 | Update contact details.              |

**16 November 2012**

| <b>Part</b>            | <b>Comment</b>                                          |
|------------------------|---------------------------------------------------------|
| Paragraph 6            | Updated legislative references for Federal Court Rules. |
| Legislative references | Updated legislative references for Federal Court Rules. |
| Attachement 1          | Update contact details.                                 |

**21 October 2009**

| <b>Part</b>       | <b>Comment</b>                                                                                                                                                           |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Generally         | Update references of 'ATO Legal Practice' to 'Legal Services Branch'.<br>Update references of 'ATO Officer' to 'Tax Officer'.<br>Update to match Tax Office Style Guide. |
| Table of Contents | Insertion of a Table of Contents.                                                                                                                                        |
| Paragraph 6       | Reworded to ensure that original documents are lodged at offices of AGS in State or Territory in which application is filed.                                             |
| Paragraph 12      | Update references of 'ATO Legal Practice' to 'Legal Services Provider'.                                                                                                  |
| Attachment 1      | Update contact details.                                                                                                                                                  |

## References

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*Legislative references:*

- TAA 1953 14ZZ

Chief Executive Instruction [Managing money](#) (link available internally only)

*Other references:*

[Federal Court Rules 2011](#)

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ATO references

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