

PS LA 2002/4 - Service of documents

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! This document has changed over time. This version was published on *17 January 2024*



This Law Administration Practice Statement provides guidelines on accepting service of documents.

This Practice Statement is an internal ATO document and is an instruction to ATO staff.

1. What is this Practice Statement about?

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.

2. Who can accept service of documents?

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

You cannot accept service of these matters, as 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.

Documents being served on Commissioners and Deputy Commissioners

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

1. An officer from either the Office of General Counsel (OGC) or the Litigation and Legal Services (LLS) business line.
2. In sites with no OGC or LLS presence, a nominated team leader in the relevant business line.
3. If the relevant business line cannot be identified, any EL2 officer in that site.
4. Any ATO staff member.

Documents being served on named ATO staff members

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.

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

3. What do I need to do when accepting service?

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 (see below) 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.

It is preferable that conduct money is not accepted. However, if you do accept conduct money, you should follow the instructions in Financial Management Procedure and Instruction FMPI 2014/07/01 *Collecting and receiving money*.

4. What do I need to do after accepting service?

Documents served on Commissioners and Deputy Commissioners

The documents 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. The originals should then be sent by internal mail to the nearest OGC team. Refer to Attachment 1 to this Practice Statement.

Documents served on named ATO staff members

You must ensure that the documents are given to the person named within a short time frame; for example, 24 hours. Failure to do so may have serious legal consequences.

5. More information

For more information, see:

- Contact [Office of General Counsel](#) (internal link only)
- [Federal Court Rules 2011](#)
- Chief Executive Instruction [Managing Money – collecting and receiving](#) (internal link only)

Date issued 4 February 2002

Date of effect 4 February 2002

ATTACHMENT 1

Addresses for the Office of General Counsel (as at 23 February 2023)

City	Postal service Please address 'Attention Office of General Counsel'	Service in person	Phone
New South Wales	GPO Box 4889 SYDNEY NSW 2000	255 George Street SYDNEY NSW 2000	1800 005 172
Victoria	GPO Box 1797 MELBOURNE VIC 3001	747 Collins Street MELBOURNE VIC 3000	1800 005 172
South Australia and Northern Territory	GPO Box 2934 ADELAIDE SA 5001	26 Franklin Street ADELAIDE SA 5000	1800 005 172
Western Australia	GPO Box C109 PERTH WA 6839	45 Francis Street PERTH WA 6000	1800 005 172
Queensland	GPO Box 869 BRISBANE QLD 4001	152 Wharf Street BRISBANE QLD 4000	1800 005 172
Australian Capital Territory	PO Box 900 CIVIC SQUARE ACT 2608	26 Narellan Street CIVIC ACT 2600	1800 005 172

Amendment history

Date of amendment	Part	Comment
17 January 2024	Throughout	Update business line
	More information	Update links
23 February 2023	Throughout	Update business line names and contact information.
5 July 2018	Section 4	Minor change.
	Attachment 1	Address updated for General Counsel.
7 August 2017	Attachment 1	Updated the addresses for the General Counsel Unit.
11 June 2015	All	Updated to new LAPS format and style.
16 April 2014	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.
18 April 2013	Paragraph 15	Refinement of conduct money process.
	Attachment 1	Update contact details.
16 November 2012	Paragraph 6	Updated legislative references for Federal Court Rules.
	Legislative References	Updated legislative references for Federal Court Rules.
	Attachment 1	Update contact details.
21 October 2009	Generally	Update references of 'ATO Legal Practice' to 'Legal Services Branch'. Update references of 'ATO Officer' to 'Tax Officer'. 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

Other references	Federal Court Rules 2011 Chief Executive Instruction Managing Money – collecting and receiving (internal link only)
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ATO references

ISSN	2651-9526
ATOlaw topic	Administration ~~ Internal ATO processes