PS LA 2003/3 - Precedential ATO view

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Australian Taxation Office

Practice Statement Law Administration

PS LA 2003/3

FOI status: may be released

This practice statement is issued under the authority of the Commissioner of Taxation and must be read in conjunction with Law Administration Practice Statement PS LA 1998/1. It must be followed by Tax Office staff unless doing so creates unintended consequences or is considered incorrect. Where this occurs Tax Office staff must follow their business line's escalation process.

SUBJECT: **Precedential ATO view**

PURPOSE: **To advise:**

- **what is a precedential ATO view**
- **when tax officers must identify and apply a precedential ATO view**
- **when tax officers are not required to identify and apply a precedential ATO view**
- **when tax officers must escalate interpretative issues for creation or review of the precedential ATO view**
- **who is responsible for maintaining the currency, accuracy and consistency of precedential ATO view documents**
- **what protection do taxpayers who rely on precedential ATO views have**

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STATEMENT

What is a precedential ATO view?

1. A precedential ATO view is the Tax Office's documented interpretation of any of the laws administered by the Commissioner in relation to a particular interpretative issue. Paragraphs 10 to 12 of this practice statement explain interpretative issues.

2. Precedential ATO views are the linchpin of the Tax Office's approach to interpretative decision-making. The requirement for tax officers to search for and apply them ensures that Tax Office decisions on interpretative issues are accurate and consistent. Tax officers must use relevant information technology systems in use in the Tax Office for research, including searching for precedential ATO views.[1]

3. Precedential ATO views are set out in the following documents:

   - public rulings within Division 358 of Schedule 1 to the *Taxation Administration Act 1953* (TAA)[2] or section 105-60 of Schedule 1 to the TAA[3]
   - other publicly issued rulings[4]
   - draft public rulings and other publicly issued draft rulings
   - ATO Interpretative Decisions (ATO IDs)[5]
   - decision impact statements, and
   - documents listed in the Schedule of documents containing precedential ATO views.

   A hyperlink to the Schedule of documents containing precedential ATO views is contained in the Other References section at the conclusion of this document.

4. All of these documents are available on ATOlaw. They are also made publicly available on the Legal Database on the Tax Office website at www.ato.gov.au.

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[1] See Law Administration Practice Statement PS LA 2002/16 Mandatory use of Information Technology systems for interpretative work – inclusion in performance agreements.

[2] Division 358 of Schedule 1 to the TAA allows the Commissioner to make public rulings on provisions about income tax, Medicare levy, fringe benefits tax, franking tax, withholding tax, mining withholding tax, net fuel amount, product grants or benefits (including fuel sales grants, product stewardship (oil) benefits, energy grants and cleaner fuel grants) and the administration, collection or payment of those taxes, amounts, grants or benefits. Refer to TR 2006/10 Income tax: fringe benefits tax and product grants and benefits: public rulings. Public rulings include class and product rulings and determinations.

[3] Sections 105-60 and 356-5 of Schedule 1 to the TAA are the legislative bases for written rulings on the application of an indirect law relating to GST, luxury car tax and wine tax. The sections replaced sections 37 and 63 of the TAA, with effect from 1 July 2006. All references in this practice statement to sections 105-60 and 356-5 should be treated as references to sections 37 and 63 in relation to arrangements before 1 July 2006.

[4] These are not public rulings within the meaning of Division 358 or section 105-60 of Schedule 1 to the TAA. They include, for example, Income Tax Rulings (IT), Miscellaneous Tax Rulings (MT), Superannuation Guarantee Rulings (SGR) and Superannuation Contributions Rulings (SCR). See paragraph 23 of TR 2006/10 Income tax, fringe benefits tax and product grants and benefits: Public Rulings.

[5] For more information on ATO IDs refer to Law Administration Practice Statement PS LA 2001/8 ATO Interpretative Decisions.

5. A legislative provision[6] does not constitute a precedential ATO view and, therefore, should not be cited by tax officers as a precedential ATO view. However, a legislative provision may be cited as authority for a decision if it involves a straightforward application of the legislative provision (see paragraph 15 of this practice statement).

When tax officers must identify and apply the precedential ATO view

6. In making decisions about interpretative issues, such as those which arise in requests for private rulings, tax officers must:

   - search for and identify the relevant precedential ATO view, and
   - apply the precedential ATO view if there is no material difference[7] between the facts of the particular case and the facts outlined in the precedential ATO view document, or
   - escalate the issue if:
     – there is no precedential ATO view, or
     – the application of the existing precedential ATO view is considered to result in an incorrect decision or unintended outcome.

7. Tax officers who authorise or approve decisions on interpretative issues arising from advice requests, audits or disputes must check that the precedential ATO view cited by the case officer is appropriate. Tax officers must follow the procedures outlined in the Online Resource Centre for Legal Administration (ORCLA) for recording in the relevant case management system the source of the precedential ATO view (or relevant Tax Office guidelines) that they have applied in making a decision.

8. Where a tax officer is unable to decide whether or not a precedential ATO view applies in a factual situation under consideration, assistance must be sought from technical leaders within the business line. If the matter cannot be resolved, it must be escalated to the relevant Centre of Expertise (CoE) using the business line's escalation processes (See Law Administration Practice Statement PS LA 2004/4 Referral of issues to Centres of Expertise for the creation of precedential ATO view).

9. If there is no precedential ATO view for a particular interpretative issue, a precedential ATO view must be created by the relevant CoE. However, there are some decisions that do not require a precedential ATO view to be identified and applied. This is explained at paragraphs 13 to 30 of this practice statement.

Interpretative issues

10. An interpretative issue is one that arises because:

    - the meaning of the words of the legislation are not clearly evident from a plain reading of the relevant provision
    - there is more than one possible interpretation of the law, or
    - an interpretation based on the ordinary meaning of the legislation produces a result that is obviously absurd or unreasonable and does not promote the purpose of the legislation.

[6] This includes regulations and other legislative instruments including legislative determinations.
[7] See paragraphs 8 to 15 of PS LA 2001/8 for an explanation of when there is no material difference.

11. Resolution of an interpretative issue requires that the meaning of the words of the legislation be determined so that the legislation can be applied to a set of facts. Tax officers should adopt a purposive approach to the interpretation of legislation, to ensure that, to the extent that it is possible to do so, the underlying policy intent of the legislation is achieved.[8]

12. Interpretative issues may involve the interpretation of any provisions of the laws administered by the Commissioner. This includes provisions about:

- income tax and its administration and collection
- goods and services tax and other indirect taxes
- excise, and
- superannuation.

When tax officers are not required to identify and apply a precedential ATO view

13. Tax officers do not have to identify and apply a precedential ATO view where the decision:

- involves a straightforward application of the law
- involves the exercise of a discretion
- involves making an ultimate conclusion of fact, or
- involves determining the value of something.

14. However, when making a decision that involves the exercise of a discretion or making an ultimate conclusion of fact tax officers are required to take into account any relevant Tax Office guidelines.

Decisions that involve a straightforward application of the law

15. Tax officers do not have to identify and apply a precedential ATO view where the decision involves a straightforward application of clear and unambiguous law to a particular set of facts.

16. ***Example 1***

A private ruling request raises the following issue:

Can I claim a tax deduction for a gift of $20 to Amnesty International?

Section 30-15 of the *Income Tax Assessment Act 1997* (ITAA 1997) provides that a gift of money to a fund, authority or institution listed in a relevant table is deductible. Amnesty International is listed in the table in subsection 30-45(2) of the ITAA 1997. As the application of the law is straightforward, it is not necessary for the tax officer dealing with the issue to identify a precedential ATO view and the relevant legislative provision can be cited as authority for the decision.

[8] See section 15AA of the *Acts Interpretation Act 1901*.

17. ***Example 2***

The following issue arises in the course of an audit:

Is an amount of family tax benefit paid to the taxpayer included in their assessable income?

Under subsection 52-150(1) of the ITAA 1997, 'A payment of … family tax benefit … is exempt from income tax.' Subsection 6-15(2) of the ITAA 1997 states that 'If an amount is exempt income, it is not assessable income.' As the application of the law is straightforward, it is not necessary for the tax officer dealing with the issue to identify a precedential ATO view and the relevant legislative provisions can be cited as authority for the decision.

Exercise of a discretion

18. Tax officers are not required to identify and apply a precedential ATO view for a decision (or that part of a decision) involving the exercise of a discretion. However tax officers are required to take into account any relevant Tax Office guidelines.

19. An example of a decision involving the exercise of a discretion is a decision about whether or not to exercise a power; for example, whether or not to allow an extension of time for the lodgment of an objection (see subsection 14ZX(1) of the TAA). Another example is a decision in response to a private ruling request asking the Commissioner to exercise a particular discretion.

20. Exercising a discretion requires a decision-maker to choose between alternative courses of action. It involves the exercise of the decision-maker's own judgment in coming to an appropriate decision and the decision must not be made at the direction of another person. Generally, it is a decision-making process in which no one consideration and no combination of considerations is necessarily determinative of the result.[9] It requires the decision-maker to consider the merits of the particular case by:

- taking into account the individual circumstances of the case
- weighing the relevant evidence, and
- taking into account any relevant guidelines.

21. Accordingly, a decision involving the exercise of a discretion is not one for which a precedential ATO view should be created or applied.

22. However, tax officers must take into account any Tax Office guidelines developed for the exercise of the particular discretion. These guidelines may be contained in publicly issued rulings. For example, Taxation Ruling TR 2001/14 provides guidance on exercising the discretion under section 35-55 of the ITAA 1997 to not defer the deduction of a loss.

23. Tax Office guidelines for the exercise of a discretion may also be contained in other documents such as practice statements. For example, Law Administration Practice Statement PS LA 2003/7 provides guidance for tax officers who are required to make decisions in response to requests by taxpayers that the Commissioner treat late taxation objections as if they were lodged within time.

24. In some limited circumstances, guidelines may be clear about particular circumstances in which a discretion should be exercised in favour of a taxpayer. For example, Goods and Services Tax Ruling GSTR 2000/17 sets out, in

[9] *Jago v. The District of New South Wales and Others* (1989) 168 CLR 23 at pages 75-76. See also *Coal and Allied Operations Pty Limited v. Australian Industrial Relations Commission and Others* (2000) 203 CLR 194 at pages 204 to 205.

paragraphs 25 to 38, particular circumstances in which the Commissioner will treat certain documents as tax invoices. Paragraphs 39 and 40 of GSTR 2000/17 explain that there may be other special circumstances in which the Commissioner will treat a document as a tax invoice. Further Tax Office guidelines on the exercise of this discretion are contained in Law Administration Practice Statement PS LA 2004/11.

25. Where tax officers are required to make a decision involving the exercise of a discretion regarding the application of a general anti-avoidance provision such as Part IVA, they should follow the decision-making process outlined in Law Administration Practice Statement PS LA 2005/24.

Ultimate conclusion of fact

26. Under section 359-5 of Schedule 1 to the TAA, the Commissioner may make a private ruling about any matter involved in the application of a relevant provision.[10] This means that a private ruling can be made about an ultimate conclusion of fact for the purposes of the application of a relevant provision.[11]

27. Tax officers are not required to identify and apply a precedential ATO view for a decision (or that part of a decision) that involves making an ultimate conclusion of fact. However, tax officers are required to take into account any relevant Tax Office guidelines. These guidelines may be contained in publicly issued rulings or other Tax Office documents including, for example, practice statements.

28. An ultimate conclusion of fact involves ascertaining the relevant primary facts and drawing a conclusion from those facts. It may also involve the application of appropriate guidelines or indicators. For example, an ultimate conclusion of fact that a taxpayer is carrying on a business of primary production involves ascertaining the primary facts. These facts relate to the basic circumstances and may include that the taxpayer owns a property of a certain size on which there are a certain number of livestock. It is also necessary to identify and apply any relevant Tax Office guidelines. The relevant Tax Office guidelines are in Taxation Ruling TR 97/11 Income tax: am I carrying on a business of primary production? All the relevant facts need to be taken into account having regard to the indicators set out in TR 97/11 that are relevant to making a decision about whether or not a person is carrying on a business of primary production.

29. No two cases will be exactly the same as different facts and indicators may need to be considered in reaching a conclusion. Accordingly, these are decisions that must be made on the facts of each case, having regard to any relevant Tax Office guidelines rather than by applying a precedential ATO view.

Valuations

30. When making a decision in a private ruling about the application of a relevant provision[12] that requires the determination of the value of something, it is not necessary for the tax officer to apply a precedential ATO view for that part of the decision related to the valuation. Tax officers should follow the procedures in ORCLA that deal with valuation matters.

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[10] A relevant provision is a provision (of an Act or regulation of which the Commissioner has the general administration) about income tax, Medicare levy, fringe benefits tax, franking tax, withholding tax, mining withholding tax, a grant or benefit mentioned in section 8 of the *Product Grants and Benefits Administration Act 2000,* a net fuel amount, or the administration, collection, or payment of those taxes, grants, benefits or amounts (section 357-55 of Schedule 1 to the TAA).

[11] Note that private indirect tax rulings are not given on questions of fact. However, a question of fact may be addressed in these rulings as part of the explanation of the application of the law.

[12] The meaning of 'relevant provision' is set out in footnote 10. Note that indirect tax, superannuation and excise provisions are not relevant provisions.

When tax officers must escalate interpretative issues for creation or review of the precedential ATO view

31. Tax officers must escalate interpretative issues where:

- there is no precedential ATO view
- the precedential ATO view is not current (for example, it does not take into account a material law change or a final court decision), or
- the tax officer considers that:
  - the application of the existing precedential ATO view would result in an outcome that is incorrect or unintended, or
  - there is a significant alternative view to the precedential ATO view.

32. In these circumstances, and before a decision on the issue is made, the matter must be escalated in accordance with the relevant business line's escalation rules[13] to the relevant CoE for:

- creation of a precedential ATO view, or
- review of the precedential ATO view (a documented explanation of the need for the review must be provided).

33. Only CoEs and the Tax Counsel Network (TCN) are authorised to create precedential ATO views.[14]

34. It is not appropriate to refer an issue to a CoE simply because of the complexity of the factual situation to which an existing precedential ATO view is to be applied. However, an issue can be referred to a CoE if, after proper escalation of the issue within the business line, it is not clear that there is an existing precedential ATO view that applies to the factual situation being considered.

Change in precedential ATO view

35. If it is proposed to publish a new precedential ATO view that will overturn an existing precedential ATO view or an existing general administrative practice[15] this matter must be brought to the attention of the relevant Deputy Chief Tax Counsel (DCTC).[16] The new precedential ATO view cannot be published without clearance from the Deputy Chief Tax Counsel.

Who is responsible for maintaining the currency, accuracy and consistency of precedential ATO view documents?

36. Business lines and CoEs have responsibility for maintaining the currency, accuracy and consistency of precedential ATO view documents. They must have in place processes and procedures for ensuring that precedential ATO view documents are reviewed and updated in a timely manner.

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[13] See PS LA 2004/4.

[14] Apart from those Senior Executive Service officers to whom the Commissioner has delegated the relevant powers under subsection 8(1) of the TAA.

[15] General administrative practice will usually be established by the Tax Office having communicated consistently to a wide range of taxpayers on a particular issue. A general administrative practice is usually adopted for the efficient administration of the taxation system. For further discussion of a general administrative practice, see paragraphs 3.130 and 3.131 of the Explanatory Memorandum to the Tax Laws Amendment (Improvements to Self Assessment) Bill (No. 2) 2005, and paragraphs 72 to 74 of TR 2006/10.

[16] The Deputy Chief Tax Counsel may need to refer this matter to the Chief Tax Counsel in some cases.

37. CoEs have primary responsibility for the maintenance of public rulings. CoE authors of new public rulings must check the currency, accuracy and consistency of related precedential ATO view documents. They must withdraw any of these documents identified as being outdated, specifying the reason for their withdrawal, and link them, where appropriate, to the new rulings.

38. CoEs are also responsible for the maintenance of ATO IDs to ensure that they accurately reflect the precedential ATO view in the most appropriate form. This may involve converting them into public rulings, where appropriate.

39. Business lines are responsible for the maintenance of precedential ATO view documents in the 'Schedule of documents containing precedential ATO views'.[17] They must regularly review these documents for currency, accuracy, and consistency.

40. Tax officers who consider that a particular precedential ATO view document is no longer current, accurate or is inconsistent with another precedential ATO view document must escalate the matter to either the relevant business line or CoE to consider what, if any, action should be taken.

What protection do taxpayers who rely on precedential ATO views have?

41. The following table sets out the protection taxpayers have where all the conditions set out below are met:

- a taxpayer relies on a precedential ATO view set out in a document listed in the table
- the taxpayer's scheme[18] or transaction is not materially different[19] from that described in the precedential ATO view document, and
- that precedential ATO view as stated in the document is subsequently found to be incorrect.

[17] See the end of this document for the hyperlink to the Schedule of documents containing precedential ATO views.

[18] Scheme is defined in subsection 995-1(1) of the ITAA 1997 to mean:
(a) any arrangement; or
(b) any scheme, plan, proposal, action, course of action or course of conduct, whether unilateral or otherwise.
This is broader than a tax avoidance scheme because a tax avoidance scheme must not only be a scheme as defined in subsection 177A(1) of the *Income Tax Assessment Act 1936* but a taxpayer must also obtain a tax benefit in connection with the scheme.

[19] See PS LA 2001/8 paragraphs 8 to 15 for an explanation of when there is no material difference.

Note: all legislative references in the table are references to provisions in Schedule 1 to the TAA, unless otherwise stated.

Precedential ATO view document	**Are taxpayers protected from …**		
	having to pay any underpaid primary tax or repay any overpaid credit, grant or benefit?	*administrative shortfall penalties?*	*interest on shortfall amounts (general interest charge (GIC) and shortfall interest charge (SIC))?*[20]
Public rulings within Division 358 or section 105-60 (See footnotes 2 & 3)	Yes Public rulings are legally binding, for example paragraphs 30 to 38 of TR 2006/10.	Not applicable As protection from underpaid tax or other liability applies, there is no shortfall or scheme shortfall and therefore no shortfall penalties.	Not applicable GIC/SIC does not apply as there is no shortfall.
Publicly issued rulings that are **not** public rulings within either Division 358 or section 105-60 (See footnote 4)	Yes These documents are 'administratively binding' on the Commissioner – that is, although not legally binding, the Commissioner will stand by them, except in limited circumstances. For example, see paragraphs 23 and 39 of TR 2006/10.	Not applicable As protection from underpaid tax or other liability (for example superannuation guarantee charge) applies, there is no shortfall or scheme shortfall and, therefore, no shortfall penalties.[21]	Not applicable GIC/SIC does not apply as there is no shortfall.

[20] Protection against interest on the shortfall does not cover GIC for late payment of the shortfall, that is, after 21 days of the Commissioner notifying the taxpayer of the correct position. Also, for superannuation guarantee charge matters, the protection against interest does not extend to the nominal interest component of a superannuation guarantee shortfall under section 31 of the *Superannuation Guarantee* (*Administration) Act 1992*.

[21] This includes penalties in the form of an assessment of additional superannuation guarantee charge under Part 7 of the *Superannuation Guarantee (Administration) Act 1992*.

Precedential ATO view document	Are taxpayers protected from …		
	having to pay any underpaid primary tax or repay any overpaid credit, grant or benefit?	*administrative shortfall penalties?*	*interest on shortfall amounts (general interest charge (GIC) and shortfall interest charge (SIC))?*[20]
Draft public rulings (and other publicly issued draft rulings eg draft Miscellaneous Tax Rulings)	No[22]	Yes There is no shortfall or scheme shortfall as the exception in subparagraph 284-215(1)(b)(iii) applies – that is, these documents are publications approved in writing by the Commissioner.[23]	Yes Where the document is reasonably relied on in good faith, protection is provided by subsection 361-5(1) because these documents are publications approved in writing by the Commissioner.[24]
ATO IDs (other than those on an excise provision[25])	No	Yes There is no shortfall amount or scheme shortfall amount as the exception in subparagraph 284-215(1)(b)(iii) applies – that is, an ATO ID is a publication approved in writing by the Commissioner.[26]	Yes Where the ATO ID is reasonably relied on in good faith, protection from GIC and/or SIC is provided by subsection 361-5(1) because an ATO ID is a publication approved in writing by the Commissioner.[27]

[22] However, where a final public ruling takes a position contrary to that of the draft public ruling, and that draft public ruling represents the Commissioner's general administrative practice, the final public ruling cannot apply retrospectively to an entity if it is less favourable to the entity than the earlier draft public ruling (subsection 358-10(2)). Refer to paragraphs 3.130 to 3.131 of the Explanatory Memorandum to the Tax Laws Amendment (Improvements to Self Assessment) Bill (No. 2) 2005, and paragraphs 72 to 74 of TR 2006/10 for an explanation of when general administrative practice may be established.

[23] Where the draft publicly issued ruling is about superannuation guarantee, any additional superannuation guarantee charge under Part 7 of the *Superannuation Guarantee (Administration) Act 1992* will be remitted in full.

[24] Where subsection 361-5(1) does not apply to the shortfall because the draft ruling is not about a relevant provision (for example, it is about an indirect tax provision) or reliance on the draft ruling was before 1 January 2006, shortfall GIC for the period up until 21 days after the Commissioner notifies the taxpayer about the shortfall will be remitted in full where the taxpayer reasonably relied in good faith on a draft ruling that applied to their circumstances.

[25] An excise provision is any provision of the *Excise Act 1901* or the *Excise Tariff Act 1921.* This does not include a provision about a grant or benefit mentioned in section 8 of the *Product Grants and Benefits Administration Act 2000.* In addition, a provision in the *Fuel Tax Act 2006* is not an excise provision.

[26] Where the ATO ID is about superannuation guarantee, any additional superannuation guarantee charge under Part 7 of the *Superannuation Guarantee (Administration) Act 1992* will be remitted in full.

[27] Where subsection 361-5(1) does not apply to the shortfall because the ATO ID is not about a relevant provision (for example, it is about an indirect tax provision) or reliance on the ATO ID was before 1 January 2006, shortfall GIC for the period up until 21 days after the Commissioner notifies the taxpayer about the shortfall will be remitted in full where the taxpayer reasonably relied in good faith on an ATO ID that applied to their circumstances.

Precedential ATO view document	Are taxpayers protected from …		
	having to pay any underpaid primary tax or repay any overpaid credit, grant or benefit?	*administrative shortfall penalties?*	*interest on shortfall amounts (general interest charge (GIC) and shortfall interest charge (SIC))?*[20]
ATO IDs on excise provisions (See footnote 27)	No	Not applicable Division 284 has no application.	Not applicable GIC and SIC have no application to amounts outstanding under the excise provisions (section 8AAB of the TAA and subsection 280-100(1) of Schedule 1 to the TAA).
Documents in the 'Schedule of documents containing precedential ATO views' (refer to hyperlink at the end of this practice statement)	No	Yes There will be no shortfall amount or scheme shortfall amount, as the exception in subparagraph 284-215(1)(b)(iii) applies – that is, these documents are publications approved in writing by the Commissioner.	Yes Where the document is reasonably relied on in good faith, protection from GIC and SIC is provided by subsection 361-5(1) because these documents are publications approved in writing by the Commissioner.[28]

[28] Where subsection 361-5(1) does not apply to the shortfall because the document is not about a relevant provision or reliance on the document was before 1 January 2006, shortfall GIC for the period up until 21 days after the Commissioner notifies the taxpayer of the shortfall will be remitted in full where the taxpayer reasonably relied in good faith on a statement in the document that applied to their circumstances.

Subject references	ATO Interpretative decisions Commissioner' discretion precedential ATO views private rulings public rulings Schedule of documents containing precedential ATO views
Legislative references	TAA 1953 8(1) TAA 1953 8AAB TAA 1953 14ZX(1) TAA 1953 37 TAA 1953 Sch 1 105-60 TAA 1953 Sch 1 280-100(1) TAA 1953 Sch 1 Div 284 TAA 1953 Sch 1 284-215(1)(b)(iii) TAA 1953 Sch 1 357-55 TAA 1953 Sch 1 Div 358 TAA 1953 Sch 1 358-10(2) TAA 1953 Sch 1 359-5 TAA 1953 Sch 1 361-5(1) ITAA 1936 177A(1) ITAA 1997 6-15(2) ITAA 1997 30-15 ITAA 1997 30-45(2) ITAA 1997 Div 35 ITAA 1997 35-55 ITAA 1997 52-150(1) ITAA 1997 995-1(1) AIA 1901 15AA Excise Act 1901 Excise Tariff Act 1921 Fuel Tax Act 2006 PGBA Act 2000 8 Superannuation Guarantee (Administration) Act 1992 Pt 7 Superannuation Guarantee (Administration) Act 1992 31
Related public rulings	GSTR 2000/17; TR 97/11; TR 2001/14; TR 2006/10
Related practice statements	PS LA 1998/1; PS LA 2001/8; PS LA 2002/16; PS LA 2003/3; PS LA 2003/7; PS LA 2004/4; PS LA 2004/11, PS LA 2005/24; PS LA 2008/3
Case references	Coal and Allied Operations Pty Limited v. Australian Industrial Relations Commission and Others (2000) 203 CLR 194 Jago v. The District of New South Wales and Others (1989) 168 CLR 23
Other references	Explanatory Memorandum to the Tax Laws Amendment (Improvements to Self Assessment) Bill (No. 2) 2005 Schedule of documents containing precedential ATO views
File references	2001/7447
Date issued	8 June 2007
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Other Business Lines consulted	All
Amendment history	**8 June 2007:** Revised to cover the expanded matters on which private rulings can be issued; and to provide clarity on treating straightforward applications of the law, exercise of the Commissioner's discretions, and making ultimate conclusions of fact. **29 February 2008:**

	Add dot point to paragraph 3 **23 July 2009:** Related practice statements – remove reference to PS LA 2001/4 and insert PS LA 2008/3