

PS LA 2003/9 - The Online Resource Centre for Law Administration (ORCLA)

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- ⚠ Refer to end of document for amendment history. Prior versions can be requested by emailing TCNLawPublishingandPolicy@ato.gov.au if required.
- ⚠ This document has changed over time. This version was published on *19 December 2012*



Practice Statement Law Administration

PS LA 2003/9

Refer to end of document for amendment history. Prior versions can be obtained from the [Practice Statements](#) mailbox if required.

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 officers unless doing so creates unintended consequences or where it is considered incorrect. Where this occurs, tax officers must follow their business line's escalation process.

SUBJECT: The Online Resource Centre for Law Administration (ORCLA)
PURPOSE: To prescribe the mandatory use of ORCLA by all tax officers involved in technical decision making.

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STATEMENT

1. ORCLA is a 'virtual' manual of policies, procedures and other instructions for tax officers who make technical decisions in respect of laws administered by the Commissioner of Taxation. ORCLA replaces the ATO Advice Manual.
2. Tax officers who carry out technical decision making must follow the policies and procedures set down in ORCLA.
3. ORCLA may be accessed via the link available in the Other references section at the end of this practice statement.

Business line supplementary policy and procedures

4. Tax officers must follow any of their business lines' supplementary policy and procedures that are incorporated in ORCLA.

5. Business lines are responsible for the currency and maintenance of their own material contained in ORCLA, and must submit all proposed changes to the ORCLA Reference Group mailbox in Outlook for editorial approval.

Status of linked documents

6. As a 'virtual' manual, ORCLA refers to documents that are stored elsewhere but accessible from ORCLA. The documents listed in paragraph 13 of this practice statement are to be treated as part of ORCLA, and adherence to their content is also mandatory.

Currency of ORCLA

7. The online version of ORCLA is the only current version of ORCLA. Tax officers must check the online version for updates before finalising their work.
8. All material changes to ORCLA are recorded in 'What's New' and listed in each document's version control table. Tax officers who require previous versions of updated documents should contact the ORCLA Reference Group.
9. Tax officers who have any concerns about the accuracy or currency of the material in ORCLA should contact the ORCLA Reference Group.
10. Additionally, where there is any reason to doubt the correctness or applicability of technical information provided in ORCLA, the matter must be escalated for review (together with documented reasons) in accordance with the escalation process of the relevant business line.

EXPLANATION

11. ORCLA contains or links to the corporate policies and procedures, as well as business lines' supplementary policies and procedures (where relevant), on:
 - Division 359 (Private rulings) and Division 358 (Public rulings) of Schedule 1 to the *Taxation Administration Act 1953* (TAA).
 - indirect tax private and public rulings
 - administratively binding advice
 - advice about proposed changes to tax laws
 - written guidance
 - oral rulings, and
 - Part IVC (Taxation objections, reviews and appeals) of Schedule 1 to the TAA.
12. ORCLA has been designed for ease of use in an on-line environment, and includes various searching options for quick access to information. While there is a strong emphasis on written binding advice it will be progressively expanded to cover all technical decision making in accordance with corporate priorities.

Linked documents to be treated as part of ORCLA

13. The following documents are to be treated as part of ORCLA and are linked from it:
 - the Public Rulings Manual, and
 - oral ruling policies and procedures.

Amendment history

Date of amendment	Part	Comment
19 December 2012	Generally	Updated to current style guide and updated legislative references.
	Contact details	Updated.
28 February 2008	Paragraph 11	Added reference to objections Update references from Part IVAA to Division 358 and from Part IVAAA to Division 359 of Schedule 1 to the TAA.
	Related practice statements	Update references to PS LA 2008/3.
1 July 2006	Legislative references	Update reference from section 37 to section 105-60
17 July 2004	Contact details	Updated.
22 October 2003	Paragraph 10	New.

Subject references	ATO Advice Manual ATO AM Advice Objections Provision of advice
Legislative references	TAA 1953 Sch 1 105-60 TAA 1953 Sch 1 Div 358 TAA 1953 Sch 1 Div 359 TAA 1953 Sch 1 Div 360 TAA 1953 Pt IVC
Related practice statements	PS LA 2002/17 PS LA 2004/6 PS LA 2005/24 PS LA 2008/3
Other references	ORCLA (link available internally only)
File references	07-5294
Date issued	22 September 2003
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Other Business Lines consulted	All