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

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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.

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Australian Government
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Practice Statement Law Administration

PS LA 2003/9

This law administration 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. ATO personnel, including non ongoing staff and relevant contractors, must comply with this law administration practice statement, unless doing so creates unintended consequences or is considered incorrect. Where this occurs, ATO personnel must follow their business line's escalation process.

SUBJECT: **The Online Resource Centre for Law Administration**

PURPOSE: **To prescribe the mandatory use of the Online Resource Centre for Law Administration by all ATO personnel involved in technical decision making**

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STATEMENT

1. The Online Resource Centre for Law Administration (ORCLA) is an electronic manual of corporate policies for ATO personnel[1] who make decisions in respect of law administered by the Commissioner of Taxation, that is, technical decisions. Law administered by the Commissioner includes law governing income tax, indirect taxes, fringe benefits tax, withholding taxes, resource rent taxes, superannuation and excise.

2. ATO personnel who make technical decisions must follow the policies set down in ORCLA, including any business line specific policies that link from ORCLA.

3. The types of work where technical decisions are made include:

   - private rulings
   - written guidance
   - administratively binding advice
   - compliance activities
   - objections

[1] ATO personnel includes staff, employees, and officers. ATO personnel also includes contractors where their agreement or contract states that they will comply with ATO policies.

4. Technical decisions are also made in the development of public rulings. The *Public rulings manual* is to be treated as part of ORCLA and must also be followed by ATO personnel involved in the development of public rulings.

Currency of ORCLA

5. The only authoritative version of the policies contained in ORCLA is the electronic version. ATO personnel must not rely on paper copies of ORCLA pages as these may be outdated.

6. ATO personnel who have any concerns about the accuracy, currency, or applicability of the material in ORCLA should email the ORCLA Reference Group mailbox (ORCLAReferenceGroup@ato.gov.au).

7. Additionally, where there is any reason to doubt the correctness of technical interpretations provided in ORCLA, the matter must be escalated for review (together with documented reasons) to the ORCLA Reference Group mailbox.

8. To progress proposed changes to material relating to Interpretative Assistance, ATO personnel must follow the IA capability policy change process. A link to this process map is provided in the Other References section at the conclusion of this practice statement.

9. Business lines are responsible for the currency and maintenance of any business line specific policies linked from ORCLA.

Updates to ORCLA

10. All material changes to ORCLA pages are recorded in the 'What's New' section of ORCLA and listed in the version control table on each page.

11. ATO personnel who require previous versions of ORCLA pages should email the ORCLA Reference Group mailbox.

Amendment history

Date of amendment	Part	Comment
28 August 2013	Throughout	Formatting updated to current LAPS style
	Generally	Removed references to procedures and instructions
	Generally	Revised and tightened language to improve clarity of the policy
18 April 2013	Contact details	Updated
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	Advice Objections Provision of advice Private rulings Public rulings
Other references	ORCLA (link available internally only) Public advice and guidance manual (link available internally only) Interpretive Assistance change framework (link to be added when doc published) ORCLA Reference Group mailbox
File references	07-5294 1-4X8X1S0
Date issued	22 September 2003
Date of effect	22 September 2003
Other business lines consulted	All