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

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Australian Government
Australian Taxation Office

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

This Law Administration Practice Statement prescribes the mandatory use of the Online Resource Centre for Law Administration by all ATO staff involved in technical decision making.

This practice statement is an internal ATO document, and is an instruction to ATO staff.

Taxpayers can rely on this practice statement to provide them with protection from interest and penalties in the following way. If a statement turns out to be incorrect and taxpayers underpay their tax as a result, they will not have to pay a penalty. Nor will they have to pay interest on the underpayment provided they reasonably relied on this practice statement in good faith. However, even if they don't have to pay a penalty or interest, taxpayers will have to pay the correct amount of tax provided the time limits under the law allow it.

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1. What is the Online Resource Centre for Law Administration?

The Online Resource Centre for Law Administration (ORCLA) is an electronic manual setting out the policies governing technical decision making in the ATO.

2. What are technical decisions?

We use the term 'technical decisions' to describe decisions in the following context:

- provision of binding advice, such as private, public and oral rulings (includes administratively binding advice)
- written guidance
- compliance activities (such as audits)
- objections.

3. Who should use ORCLA?

You should use ORCLA if you are involved in technical decision making. You must also follow any business line specific policies that link from ORCLA.

If you are involved in the development of public rulings, you must follow the *Public advice and guidance manual,* which is to be treated as part of ORCLA.

4. Currency of ORCLA

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 You must not rely on paper copies of ORCLA pages as these may be outdated.

If you have any concerns about the accuracy, currency or applicability of the material in ORCLA, you should email the ORCLA Reference Group mailbox.

For proposed changes to material relating to Interpretative Assistance, you must follow the IA capability policy change process (see link to the Interpretive Assistance change framework in the More information section).

5. Who maintains ORCLA?

Tax Counsel Network Support Services maintains ORCLA. However business lines are responsible for the maintenance of any business line specific policies linked from ORCLA.

6. Updates to ORCLA

All material changes to ORCLA pages are recorded in the Updates to ORCLA content on myATO. They are also listed in the version control table on each page.

You should notify the ORCLA Reference Group if you:

- identify content that should be, but is not, included
- have concerns about the accuracy of material
- identify errors.

7. More information

For more information, see:

- About ORCLA (link available internally only)
- View the ORCLA content and sitemap (link available internally only)
- Public advice and guidance manual (link available internally only)
- Interpretive Assistance change framework (link available internally only)

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Amendment history

Date of amendment	Part	Comment
29 March 2018	All	Updated to new LAPS format and style
28 August 2013	Throughout	Formatting updated to current LAPS style Removed references to procedures and instructions Revised and tightened language to improve clarity of policy
18 April 2013	Contact details	Updated
19 December 2012	Throughout	Updated to current style guide Updated legislative references
	Contact details	Updated
28 February 2008	Paragraph 11	Added reference to objections Updated references from Part IVAA to Division 358 and from Part IVAAA to Division 359 of Schedule 1 to the TAA
	Related practice statements	Updated references to PSLA 2008/3
1 July 2006	Legislative references	Updated reference from section 37 to section 105-60
17 July 2004	Contact details	Updated
22 October 2003	Paragraph 10	New

References

Other references	ORCLA Public advice and guidance manual Interpretive Assistance change framework
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ATOlaw topic	Administration ~~ Other

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