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

This cover sheet is provided for information only. It does not form part of *PS LA 2003/9 - Online Resource Centre for Law Administration*

This document has changed over time. This version was published on *6 March 2025*

Generated on: 21 November 2026, 01:47:05 AM

Australian Government
Australian Taxation Office

PS LA 2003/9
Online Resource Centre for Law Administration

This 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 an instruction to ATO staff.

1. 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. ORCLA is contained in the Enterprise Knowledge Management (EKM) system in myATO.

2. Technical decisions

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

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

3. Requirement to use ORCLA

You must:

- use ORCLA if you are involved in technical decision-making
- follow any business line specific policies that link from 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 You must not rely on paper copies of ORCLA pages as these may be outdated.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 concerns about the accuracy, currency or applicability of the material in ORCLA, you should provide feedback via the feedback option in EKM.

All material changes to ORCLA pages are recorded in Updates to ORCLA content (link available internally only).

5. Maintenance of ORCLA

The Office of the Chief Tax Counsel maintains ORCLA. However, business lines are responsible for the maintenance of any business line-specific policies linked from ORCLA.

6. More information

For more information, see:

- About ORCLA (link available internally only)
- ORCLA contents and sitemap (link available internally only).

Date issued: 22 September 2003

Date of effect: 22 September 2003

Business line: OCTC

Amendment history

6 March 2025

Part	Comment
Throughout	Updated to refer to new placement of ORCLA within the EKM system. Content checked for currency and accuracy. Updated in line with current ATO style and accessibility requirements.

29 March 2018

Part	Comment
All	Updated to new LAPS format and style.

28 August 2013

Part	Comment
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

Part	Comment
Contact details	Updated.

19 December 2012

Part	Comment
Generally	Updated to current style guide and updated legislative references.
Contact details	Updated.

28 February 2008

Part	Comment
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

Part	Comment
Legislative references	Update reference from section 37 to section 105-60.

17 July 2004

Part	Comment
Contact details	Updated.

22 October 2003

Part	Comment
Paragraph 10	New.

References

Other references	About ORCLA (link available internally only) ORCLA contents and sitemap (link available internally only) Updates to ORCLA content (link available internally only)

ATO references

ISSN	2651-9526
File no	03/12555; 1-4X8X1S0; 1-14EWDIO6
ATOlaw topic	Administration ~~ Internal ATO processes Administration ~~ Rulings and other advice

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).