# *PS LA 2004/8 (Withdrawn) - Professional accreditation*

This cover sheet is provided for information only. It does not form part of *PS LA 2004/8 (Withdrawn) - Professional accreditation*

This Practice Statement is withdrawn from 2 May 2014 due to the cessation of the requirement for Professional Accreditation, the practice statement is no longer required.

This document has changed over time. This version was published on *21 May 2004*

This practice statement was originally published on 5 July 2004. Versions published from 5 April 2007 are available electronically - refer to the online version of the practice statement. Versions published prior to this date are not available electronically. If needed, these can be obtained by emailing TCNLawPublishingandPolicy@ato.gov.au

Generated on: 21 November 2026, 12:00:53 AM

Australian Government
Australian Taxation Office

# Practice Statement Law Administration

# PS LA 2004/8

This Practice Statement is withdrawn from 2 May 2014 due to the cessation of the requirement for Professional Accreditation, the practice statement is no longer required.

This practice statement was originally published on 5 July 2004. Versions published from 5 April 2007 are available electronically – refer to the online version of the practice statement. Versions published prior to this date are not available electronically. If needed, these can be obtained from Advice and Guidance in Tax Counsel Network.

---

*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:** **Professional accreditation**

**PURPOSE:** **To explain the rationale for professional accreditation and to identify the key features of a professional accreditation process**

---

**TABLE OF CONTENTS** **Paragraph**

**STATEMENT** **1**

**EXPLANATION** **7**

---

## STATEMENT

1. This practice statement replaces Law Administration Practice Statement PS LA 2002/14.

2. Professional accreditation forms part of the ATO's overall strategy to manage the quality of its technical work and to assure the capability of its technical workforce. Professional accreditation provides a formal, independent assessment of the ability of key people to make technical decisions.

3. Professional accreditation is focussed on high risk roles requiring a level of independent assurance not demanded of other forms of capability assessment. Where a role has been identified as high risk an officer must be accredited before they can be permitted to perform that role. High risk roles are those where decisions can potentially have an adverse impact on public confidence in the ATO's administration of the tax system. An example of such high risk roles that have been subject to professional accreditation are officers who authorise written binding advice.

4. An officer is professionally accredited by demonstrating that they possess the critical capabilities required for the role they seek to occupy. Once professionally accredited, an officer will, subject to the conditions identified in PS LA 2002/13 *Authorisation of written binding advice*, be able to carry their demonstrated capabilities to other roles in different business lines provided those roles require the same capabilities.

5. The professional accreditation process is conducted by reviewers specifically trained in all aspects of the particular assessment process, and with expertise in the work being assessed.

6. Accredited officers who continue to perform the role of a duly authorised Authorising Officer (see paragraph 11 of PS LA 2002/13) will be required to maintain their accreditation every two years.

**EXPLANATION**

7. The professional accreditation assessment process focuses on the critical capabilities required by the relevant role and might include a range of activities designed to:

   - provide more than one opportunity for an officer to demonstrate a capability
   - overcome personal biases by not relying on observations from a single person
   - provide activities that reflect the work the officer is expected to do in the workplace
   - assess only critical capabilities relevant to the role under consideration
   - provide a process which is structured and standardised for all participants
   - allow for many capabilities to be assessed in one process, and
   - allow participants to be assessed in a short time frame.

8. Professional accreditation processes are conducted by reviewers who observe and record participants' behaviour during activities and examine any written work which may be submitted in order to assess the capabilities of each participant.

9. The Law and Practice business line (L&P) has corporate custodianship of the professional accreditation process through the Professional Excellence Branch (PEB). PEB staff will provide training, ongoing support and direction to the business lines in relation to all aspects of professional accreditation. PEB staff will also play a key role in the design and execution of new professional accreditation processes. Each business line is responsible for providing suitably qualified reviewers to conduct professional accreditation activities for their staff.

10. To the extent that a particular role is performed in another business or service line (for example, a move from an authorising role in a business line to an L&P Centre of Expertise), accredited officers transferring can carry their accreditation across work areas. However, the new area will need to assess a new officer's technical knowledge in relevant topics before finally authorising them to perform their new role.

11. Where an officer accredited for a particular role moves to a new role that also requires professional accreditation, (for example, a move from an authorising role in a business line to the Tax Counsel Network) the officer will need to ensure they have obtained accreditation for all the capabilities required by their new role. The officer's manager should contact their business line Professional Accreditation Manager to arrange this assessment.

12. Accredited officers who continue to perform the role of an Authorising Officer as outlined in PS LA 2002/13 will be required to maintain their accreditation every two years through a process confirming their ongoing capabilities.

**Amendment history**

| Date | Section | Update |
|---|---|---|
| 25 June 2013 | Contact details | Updated. |
| 16 November 2012 | Contact details | Updated. |
| 28 February 2008 | Related practice statements | Updated reference to PS LA 2008/3. |
| 5 April 2007 | Various | Updated to ensure currency with Professional Accreditation and maintenance processes. |

| | |
|---|---|
| Subject references | private rulings<br>professional accreditation<br>Provision of Advice project<br>written binding advice |
| Related practice statements | PS LA 2002/13<br>PS LA 2002/14<br>PS LA 2008/3 |
| File references | 2001/001374<br>2002/009355<br>PEB/PA |
| Date issued | 5 July 2004 |
| Date of effect | 21 May 2004 |