PS LA 2008/12 - Public advice and guidance products: selection, development, publication and review processes

This cover sheet is provided for information only. It does not form part of *PS LA 2008/12 - Public advice and guidance products: selection, development, publication and review processes*

Note: This practice statement is being reviewed. Guidance can be obtained from the contact officer until this review is finalised.

This document has changed over time. This version was published on *23 September 2010*

This practice statement was originally published on 26 June 2008. Versions published from 5 June 2009 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 requested by emailing TCNLawPublishingandPolicy@ato.gov.au .

Generated on: 22 November 2026, 10:54:33 PM

Australian Government
Australian Taxation Office

Practice Statement Law Administration

PS LA 2008/12

This practice statement was originally published on 26 June 2008. Versions published from 5 June 2009 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 the Corporate Policy and Process Unit in Law and Practice.

FOI status: may be released

This 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. 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: **Public advice and guidance products: selection, development, publication and review processes**

PURPOSE: **To provide direction to tax officers on the processes that must be followed in the selection, development, publication and review of public advice and guidance products to ensure that:**

- **appropriate products are selected where risk mitigation for a technical issue involves a communication strategy**
- **editorial clearance, technical clearance, approval and publishing processes occur**
- **the level of protection that applies to a product is inserted**
- **those products remain current and accurate**

TABLE OF CONTENTS **Paragraph**

BACKGROUND **1**

SCOPE **4**

STATEMENT **9**

Risk management 9

Identifying risks and technical issues 11

Risk mitigation and resolution of technical issues 13

Communication strategy development 18

Communication strategy approval 23

Communication strategy implementation 24

Developing content 28

Precedential ATO view 31

Conformance with corporate requirements 34

Communicating level of protection 40
Editorial clearance 44
Technical clearance 46
Public advice products 47
Public guidance products 49
Final review 63
Approval to publish 65
Publishing 68
Review 71
Error assessment where there is an incorrect or misleading statement 75
Amendment 78
Withdrawal 83

BACKGROUND

1. To assist taxpayers to understand their rights and entitlements and to meet their obligations under the self-assessment system, the Australian Taxation Office (ATO) publishes a range of public advice and guidance products that provide the Commissioner's view on how the laws administered apply (or would apply).
2. Public advice and guidance products must be accurate, consistent, clearly expressed[1] and suitable for the intended audience. Consequently, tax officers need to follow corporate processes to ensure the quality of these published products.
3. Law Administration Practice Statement PS LA 2008/3 explains what constitutes ATO advice and guidance, the forms they take, and the levels of protection available to taxpayers who rely on them.

SCOPE

4. This practice statement provides direction for tax officers on the processes that must be followed in selecting, developing, clearing, approving, publishing and reviewing public advice and guidance products for all communication channels (including content on the ATO website). It also includes direction on post-publication review processes (including error assessment, amendment and withdrawal), to ensure that advice and guidance in published products are current and accurate.
5. This practice statement applies to products that contain advice and guidance dealing with laws administered by the Commissioner, where those products are made available to the entire community. Products not made available to the entire community, such as bulk mail-outs of letters personally addressed to specific taxpayers, are not subject to this practice statement.

[1] Recommendation 2.8 of The Treasury 2004, *Report on Aspects of Income Tax Self Assessment*, Commonwealth of Australia, Canberra (ROSA report) calls for advice and guidance to be written in plain language, with a minimum of qualifying statements, so that it is accessible to the general public.

6. This practice statement complements existing corporate processes for the following public advice and guidance products. These products and the location of their particular processes are:

Decision impact statements	Law Administration Practice Statement PS LA 2007/2
Formal rulings[2]	*Public Rulings Manual*
Law Administration Practice Statements	Law Administration Practice Statement PS LA 1998/1 and *Law Administration Practice Statements – Information kit for authors and sponsors*
Media releases	Corporate Management Practice Statement PS CM 2007/03
Speeches	*Speech/presentation checklist*
Tax-time suite of products	Service level agreement (maintained by MEI Marketing and Education)
Technical skilling material	*Technical clearance for learning solutions*

7. In some instances, corporate processes may specify a requirement (such as technical clearance of content), but not the process for meeting that requirement (such as the minimum classification level of the officer, who can provide technical clearance). This practice statement is intended to provide further direction to tax officers in meeting those requirements.

8. This practice statement applies to publications that contain public advice or guidance as explained in PS LA 2008/3, other than:

- ATO Interpretative Decisions[3]
- class rulings and product rulings
- ATO Receivables Policy[4]

STATEMENT

Risk management

9. Corporate Management Practice Statement PS CM 2003/02 sets out the framework for risk and issues management. Risk management requires that risk exposures are identified, analysed, assessed and prioritised. Mitigating strategies then need to be developed to treat those identified risks that are to be actively managed.

10. By managing risks that may impact on the administration of the tax system, the ATO ensures that voluntary compliance is optimised and community confidence is maintained.

[2] Formal rulings are rulings, grouped in different series (for example, TR, TD, MT, GSTR, SGR), that have been issued under the Public Rulings Program. For the purposes of this practice statement, formal rulings do not include class rulings and product rulings. Class rulings and product rulings are not issued under the Public Rulings Program and are excluded under paragraph 8 of this practice statement.
[3] See Law Administration Practice Statement PS LA 2001/8 and *ATO ID guidelines*.
[4] See Law Administration Practice Statement PS LA 2008/13.

Identifying risks and technical issues

11. Risks may be identified from various sources including implementation of new legislation, compliance activity, private ruling requests, call centres, court decisions, the National Tax Liaison Group and other community forums, and feedback through general and targeted surveys.

12. If a risk is identified, the responsible senior executive service (SES) risk owner needs to determine through risk analysis, if there are any associated technical issues.[5]

Risk mitigation and resolution of technical issues

13. If a technical issue has been identified, the factors that affect the likelihood and consequences of risks associated with that issue, taking into account existing risk controls, will need to be ascertained. Those factors could include the number of taxpayers affected, the revenue at risk, and whether the issue is systemic in nature.

14. Law Administration Practice Statement PS LA 2003/10 provides the process to follow to determine the risk rating for a technical issue and, if the SES risk owner deems the technical issue to be a potential priority technical issue (PTI), the methodology to determine the level of priority to assign to it.[6]

15. The SES risk owner, in consultation with the Marketing Communications Director in the relevant business service line (BSL) and the PTI owner in the Law sub-plan (if a PTI is involved), determines if a communication strategy is required as part of the treatment to resolve the technical issue.

16. Consultation with the Strategic Communications Group in the Marketing Communications Line (MCL) is also required, where there are large communication campaigns and/or high risk issues are involved.

17. A risk mitigation strategy, developed by the SES risk owner, articulates the plan to treat the identified risk. The risk mitigation strategy will include the need for a communication strategy, where it has been determined that a public communication is required to assist in resolving a technical issue.

Communication strategy development

18. If risk mitigation requires an explanation of the application of the law to be published, a communication strategist[7] must be engaged. The communication strategist is responsible for developing the communication strategy.

19. The SES risk owner, the communication strategist and the PTI owner (if applicable), must collaboratively determine the most appropriate communication approach to assist taxpayers to understand and comply with the law. The following factors should be considered when developing a communication strategy:[8]

    - the appropriate products, activities and channels to be used, taking into account:
        - the risk that is being addressed

[5] 'Technical issue' is defined in paragraph 12 of Law Administration Practice Statement PS LA 2003/10.
[6] See the *PTI process guide* for further guidance on PTIs.
[7] See the 'Other references' section at the end of this practice statement for a link to the list of communication strategists.
[8] Further assistance in developing a communication strategy can be found in the *Communication strategy toolkit*.

- key messages
- intended audience and their needs, based on research and intelligence
- available channels for message delivery[9]
- communication objectives and risks
- timeframe to respond to the risk
- whether existing public advice and guidance products can be revised or updated
- if new public advice and guidance products are required, whether the development of a single product or suite of products is necessary.

- key stakeholders, including external stakeholders and SES product owners of existing products
- funding required
- measures of success.

20. Where there is a need for communication to resolve a PTI, the development of a public advice product (such as a formal ruling) will usually occur. In some instances, a public guidance product (such as a booklet), or a combination of public advice and guidance products may be required.

21. The following public advice products can only be developed as part of the resolution strategy for a PTI:

- formal rulings – the *Public Rulings Manual* provides direction on the processes to be followed when developing a formal ruling
- ATO publications relating to relevant provisions[10] that are to be public rulings – for example, *TaxPack* (note: this is not the usual practice of the ATO).[11] If exceptional circumstances exist to warrant proposing that a ATO publication be a public ruling, the PTI proposal will require the support of the SES risk owner and an SES centre of expertise (COE) officer and/or a Deputy Chief Tax Counsel (in accordance with PS LA 2003/10), followed by endorsement of the resolution strategy by the PTI Committee.[12]

22. The development of a public guidance product may occur where the intended audience requires assistance including:

- guidance that is simply expressed, including step by step procedures
- additional support to that being provided in a public advice product under development
- a web tool or calculator.

Communication strategy approval

23. The SES risk owner must:

- for a new product

[9] See the *Tax Office channel strategy*.
[10] See paragraph 13 of PS LA 2008/3 for the list of relevant provisions.
[11] See paragraphs 55 to 58 of PS LA 2008/3.
[12] See the 'Other references' section at the end of this practice statement for a link to information on the role of the PTI Committee.

- approve, or obtain approval for, new product development[13]
- assign an SES product owner to the product, through a consultation process with key stakeholders, noting that there can be only one SES product owner for a product

- for a product that requires revising or updating
  - if they are also the SES product owner for the product, confirm that the existing communication strategy is appropriate
  - if they are not the SES product owner for the product, consult with the SES product owner to confirm that the existing communication strategy is appropriate
- confirm that sufficient resources and funding are available to implement the strategy.

Communication strategy implementation

24. After giving approval to the communication strategy, the SES risk owner may assign project management for the implementation of the communication strategy to a project officer. The project officer, being the SES risk owner's representative, then consults with a communication strategist within the BSL or MCL about the development of new products, or revising existing products.

25. The project officer and communication strategist then engage a BSL product coordinator[14] to provide initial advice on publishing requirements and to liaise with the relevant publishing area to ensure that products are developed or revised within agreed timeframes.

26. The BSL product coordinator is responsible for ensuring products progress through the development process and that all of the necessary clearances and approvals have been obtained. If there is a suite of public advice and guidance products in a communication campaign, the BSL product coordinator will need to collaborate with other coordinators to ensure that all products are published in the appropriate order.

27. As a product progresses through the development phase, periodic review of the communication strategy by the project officer and communication strategist may reveal the need for supplementary products. If this is the case, the communication strategy will need to be revised and approved by the SES risk owner.

Developing content

28. The SES risk owner (or where appropriate, the SES product owner), must identify an appropriate subject matter expert (or experts).[15] The SES risk owner (or SES product owner), may assign this responsibility to the project officer or the communication strategist. Ideally, the subject matter expert will have a strong understanding of the relevant law, its intended purpose and, where relevant, experience in its practical application.

---

[13] Compliance with additional approval requirements for product development may be necessary for certain product types (see paragraph 6 of this practice statement).

[14] See the 'Other references' section at the end of this practice statement for a link to the list of BSL product coordinators. In some instances, the officer that performs the project officer or communication strategist role, may also perform the role of BSL product coordinator.

[15] Consultation with the relevant COE will be necessary if a precedential ATO view is involved.

29. Prior to developing content for a product, the subject matter expert needs to review the communication strategy and gather relevant information including:

- advice from the SES risk owner, the PTI owner (if a PTI is involved), the project officer, the BSL product coordinator and/or communication strategist on the:
  - intended audiences' needs
  - product type
  - format and information design
  - pitch and tone of content
  - the key issues to be addressed
  - templates and guidelines[16] to be used
- identification of relevant:
  - legislation and other materials (such as explanatory memoranda)
  - precedential ATO view documents[17]
  - issues (if any) that require development of a precedential ATO view
  - practical examples that can be used to illustrate how the Commissioner will apply the law
  - stakeholders (including external stakeholders) that need to be engaged
- expected timeframe for content development
- consultative processes (including with external stakeholders where necessary), that are expected to occur.

30. Throughout the product development process, the subject matter expert is to consult, collaborate and co-design with key stakeholders, and with tax officers involved in the publishing process.

Precedential ATO view

31. The subject matter expert must ensure that advice and guidance in the product content aligns with the precedential ATO view. If there is no precedential ATO view on a particular technical issue, the subject matter expert must escalate that issue to the relevant COE and/or Tax Counsel Network (TCN), for resolution.[18] Escalation of technical issues should occur early in the product development process to allow the relevant COE and/or TCN sufficient time to resolve the issue.

32. The subject matter expert should work collaboratively with the COE and/or TCN officers to resolve the technical issue. Actively monitoring the progress of resolving a technical issue and keeping the project officer informed of developments, is necessary to ensure that the product is developed in the expected timeframe.

---

[16] Some products have associated corporate processes that provide advice to subject matter experts on developing content for the specific product type (see paragraph 6 of this practice statement). See also *An overview of publishing in the Tax Office* for information on web and paper publishing.
[17] See Law Administration Practice Statement PS LA 2003/3.
[18] See Law Administration Practice Statement PS LA 2004/4 and *Relationship between BSLs, COEs and TCN*.

33. Creation of the precedential ATO view may require external consultation. If this is the case, particular care should be taken when developing consultative documents.[19] The subject matter expert must ensure that the intended period of effect and an appropriate protection or disclaimer statement are included in the document (see paragraphs 36 to 38 and 40 to 43 of this practice statement).

Conformance with corporate requirements

34. The subject matter expert must ensure that the product aligns with the principles set out in the *Taxpayers' Charter*. This includes providing professional service and assistance to help taxpayers to understand and meet their obligations, and providing advice and guidance that is accurate and consistent, aligning with the precedential ATO view.

35. Subject matter experts must ensure that they follow ATO corporate writing guidelines including:

- clear writing resource centre practical guides
- *Style guide*
- *Writing for the web*
- *Tax Office standards for citations and references*
- Corporate Management Practice Statement PS CM 2004/01: Copyright – where material is sourced from others (such as from books, journals, audio and video recordings).

36. All public advice and guidance products (including drafts of those products), must specify one (or more, if, for example, components of a product require different dates or periods of effect), of the following:

- date of effect – either:
  - from a specified date (for example, the date that the product is published, or, if the law has been amended, the date from which that amendment applies)
  - the product applies both before and after the date of issue
- period of effect – where the advice or guidance is effective for a specified period (for example, a product that deals with a fixed period of time, such as a tax-time product, a consultative document that will cease to be effective from the release of the final product, or a product that relates to an amnesty or review for compliance purposes).

37. Where a public advice or guidance product changes the Commissioner's view on how the laws administered apply (or would apply), it may sometimes be appropriate to give taxpayers time to comply with the new view. Unless there are exceptional circumstances, the time given to taxpayers to comply should not exceed 12 months. For example, if a change in the Commissioner's view on the application of the law to an industry would require the taxpayers in that industry to make changes to their accounting systems and business practices to ensure that the required information was captured from the date of the change of view, it may be appropriate to give them a period of time to make the required changes.

[19] Draft formal rulings are consultative documents. Their level of protection is explained in paragraphs 64 to 67 of PS LA 2008/3.

38. Some product templates have predetermined positioning for a date of effect or period of effect. The subject matter expert should consult with the BSL product coordinator, if there is uncertainty about the positioning of the date of effect or period of effect in a product. The BSL product coordinator may seek further advice from MCL on appropriate positioning.

39. If the product is required to proceed through a design and formatting stage, the BSL product coordinator must ensure that the SES product owner has given approval for design work to commence.

Communicating level of protection

40. Subject to paragraph 42 of this practice statement, all public advice and guidance products (including the electronic version of those products on the ATO website) must bear a protection statement – for example, the 'Our commitment to you' statement. The protection statement sets out the level of protection[20] (for example, in respect of tax shortfall, shortfall penalties and interest charges that apply to taxpayers who rely on advice or guidance in the product). However, a disclaimer statement must be applied to a product or communication that is not intended to be relied on.[21]

41. Approved protection and disclaimer statements are attached to some product templates (such as public ruling templates). Other approved protection and disclaimer statements are available in the *Style guide*.

42. The requirement to apply protection statements to products is not mandatory for individual web pages. The ATO website carries a general commitment statement that describes the protection that applies to website content. However, if the level of protection is less than that described in the general commitment statement (for example, content that provides no protection), an appropriate protection or disclaimer statement must be attached to that website content.

43. If the approved protection or disclaimer statements are not considered to be suitable for a product, it is the responsibility of the BSL product coordinator or subject matter expert to consult with the Taxpayers' Charter Team to develop an appropriate statement.

Editorial clearance

44. All public advice and guidance products must undergo editorial clearance. The areas with primary responsibility for this are:

- Priority Technical Issues and Public Rulings Branch (PTI&PRB), Law & Practice – for formal rulings, draft formal rulings and law administration practice statements
- MEI Marketing and Education – for certain tax-time products
- MCL – for other products.

45. Tax officers who provide editorial clearance must ensure that:

- the content:
  - meets the strategic intent

[20] See Attachment A to PS LA 2008/3 for a summary of the levels of protection that apply to different forms of advice and guidance.
[21] See paragraphs 252 to 257 of PS LA 2008/3.

- has appropriate tone and language for the product type and channel, and is capable of being understood by the intended audience[22]
- meets corporate requirements, including those listed in paragraphs 34 to 37 of this practice statement

- the product:
  - meets brand management[23] requirements
  - bears a disclaimer or protection statement (unless excluded under paragraph 42 of this practice statement).

Technical clearance

46. Prior to publication, the technical content of public advice and guidance products must be cleared by appropriate officers. Some content in these products may not constitute advice or guidance. If there is any doubt about whether any content needs to be technically cleared, clarification must be sought from the area that would provide the technical clearance (see paragraph 60 of this practice statement).

Public advice products

47. Processes detailed in the *Public Rulings Manual* must be followed for technical clearance of formal rulings and draft formal rulings.

48. Advice should be sought from the following areas for the technical clearance process to be followed for ATO publications relating to relevant provisions[24] that are to be public rulings:

- MEI Marketing and Education – for *TaxPack*
- PTI&PRB – for all other products.

Public guidance products

49. For the purposes of determining the content that requires technical clearance, technical content in a public guidance product is defined as guidance that, if relied on by a taxpayer or a third party, and subsequently found to be incorrect or misleading, could:

- affect a liability or entitlement under laws administered by the Commissioner
- result in interest or a penalty being imposed.

50. In addition, technical content includes interpretative content that addresses administrative and procedural provisions of the above laws, including those relating to the collection of liabilities.

51. For the purposes of paragraph 49 of this practice statement, 'affect a liability or entitlement' includes guidance that, if relied upon, can result in a different amount to that which would otherwise be calculated by the ATO. For example, if income tax rates were incorrectly published, a taxpayer would expect a

[22] See paragraph 63 of this practice statement.
[23] See Corporate Management Practice Statement PS CM 2005/06.
[24] See paragraph 13 of PS LA 2008/3 for the list of relevant provisions.

different amount of tax to pay than the amount indicated on their Notice of Assessment.

52. Technical content includes content that:

- describes the Commissioner's view of how the law applies (including examples), or evidences an administrative practice of the Commissioner in applying the law
- describes a taxpayer's obligation under the law (for example, the obligation to lodge a tax return), if the consequence of non-compliance with that obligation could result in the imposition of interest or a penalty
- guides taxpayers on how to complete a section of a form that they will use to self-assess a liability or entitlement (this includes worksheets)
- guides a third party on how to provide information that will be used by the ATO to determine a taxpayer's liability or entitlement
- answers a question in a manual, workbook, skilling material, or similar documents that illustrates how, in the Commissioner's view, the law applies to a given set of circumstances
- will be used by taxpayers to determine an amount or status in the course of self-assessing a liability or entitlement, such as an electronic tool (for example, a determination of residency status tool), or a calculator (for example, a work related car expenses calculator).

53. Technical content does not include content that:

- gives information about the operational aspects of the tax system (for example, where to lodge a tax return or how to use a portal)
- guides a taxpayer on how to complete a part of a form that would not affect the self-assessment of a liability or entitlement if it were found to be misleading or incorrect (for example, how a taxpayer can elect to use the electronic funds transfer facility)
- describes a procedure that would not affect how a taxpayer self-assesses a liability or entitlement if it were found to be misleading or incorrect (for example, the steps to download *e-tax*).

54. The subject matter expert must risk assess[25] the technical content in a product so that suitable technical experts can be engaged by the project officer, the BSL product coordinator or the subject matter expert, to clear that content. The risk rating of the content will determine the minimum classification level of the technical expert.

55. Technical clearance is not mandatory where technical content is sourced from content in another product that has undergone a technical clearance process. However, this only applies if the technical content, that is to be used by the subject matter expert, is materially the same as the content that is sourced from the other product. Where this applies, the subject matter expert must ensure that the technical content is current, accurate, and is used in the same context as the content in the product from which it is sourced. If there is any doubt about whether any such content requires clearance, an appropriate technical expert must be consulted.

56. For the purposes of providing clearance to technical content, as set out in paragraph 60 of this practice statement, a technical expert must:

[25] The ATO's *Risk assessment matrix* should be used to determine the risk rating.

- have relevant subject matter expertise and knowledge of work practices
- provide technical clearance for content in the proper course of their normal duties
- be at least at the minimum classification level as set out in the table below, unless relevant BSL technical clearance processes or corporate processes (including those identified in paragraph 6 of this practice statement), specify a higher classification level:

Risk rating of content	Low or moderate	Significant	High or severe
Minimum classification level	APS 6	EL 1	EL 2

- not be the subject matter expert, or report to the subject matter expert.

57. In some situations, a technical expert may determine that the risk rating[26] for content is higher than that assessed by the subject matter expert. If the technical expert does not meet the minimum classification level for the content as specified in paragraph 56 of this practice statement, they must escalate that content for clearance to another technical expert, who meets the minimum classification level.

58. Some content in a product may relate to legislation or policies administered by another government agency. If this is the case, the SES product owner must ensure that consultation with stakeholders in those agencies occurs and clearance of the content is obtained.[27] The SES product owner may assign this responsibility to the project officer.

59. If a product requires technical clearance from more than one area, it is the responsibility of the SES product owner to engage the relevant technical experts. The SES product owner may assign this responsibility to the project officer or BSL product coordinator. For smaller projects, the subject matter expert or one of the nominated technical experts may perform the coordination role. If a nominated technical expert performs the coordination role, they will need to obtain technical clearance from other technical experts for content that is outside their own area of expertise.

60. The following table sets out the technical expert who is required to clear particular types of content.

Content of product	Technical clearance by a technical expert who satisfies paragraph 56
Content is precedential,[28] or addresses a priority technical issue.[29]	Content cleared by a technical expert in the relevant COE or TCN.
Content is non-precedential[30] but has a severe risk rating. This will occur in very limited circumstances. For example, a severe risk rating may be given	The relevant COE manager must be consulted to determine the most appropriate area to provide technical clearance.

[26] The ATO's *Risk assessment matrix* should be used to determine the risk rating.
[27] If a memorandum of understanding exists between the ATO and the other agency, relevant protocols will need to be followed. See the link in the 'Other references' section for memorandum of understanding contacts.
[28] See PS LA 2004/4.
[29] See PS LA 2003/10.

where the content is sensitive or could significantly affect the reputation of the ATO if it is not technically correct.	
Content is non-precedential and has a low, moderate, significant, or high risk rating. For example, a moderate risk rating may be given to content that is drawn from existing technically cleared content (such as text from a public ruling), that is rewritten in simpler language more suitable for a guidance product.	Content cleared by a technical expert in the BSL that has responsibility for the content in the product. If more than one BSL is responsible for content in a product, technical experts in each BSL must provide technical clearance to the content for which their BSL is responsible. Technical experts must collaborate to ensure that all content is accurate and cohesive.
Content is a mixture of precedential and non-precedential, either in clearly separate parts, or in an integrated way.	The BSL and COE (or TCN) technical experts must work collaboratively to ensure that all content receives appropriate technical clearance and is cohesive.

61. In addition to the requirements above, technical experts must follow any other relevant BSL technical clearance processes that apply to them.

62. When providing clearance for technical content in a product, technical experts must ensure that:

- the content reflects the precedential ATO view[31] (that is, it aligns with the view that is expressed in precedential ATO view documents; or where it creates the precedential ATO view, it has been cleared by the relevant COE or TCN)
- relevant case law has been applied correctly
- references made to legislation, precedential ATO view documents and case law are correct and appropriate to the content, given the intended audience
- information about proposed changes to the law, is limited to the public announcement, and other publicly released information in the source documents that announced the proposed law change.[32]

Final review

63. Technical experts and editors must collaborate and agree on the language used in the technical content of the product. In the event that agreement on language cannot be reached, the SES product owner (in consultation with relevant senior officers), is to resolve the form of language to be used.

64. The project officer, communication strategist and BSL product coordinator must conduct a final review of the product to ensure that:

- the intent of the communication is met
- approval has been obtained for the use of any phone numbers or mailbox addresses

[30] See PS LA 2003/3.
[31] See PS LA 2003/3.
[32] See paragraphs 272 to 274 of PS LA 2008/3 and Law Administration Practice Statement PS LA 2004/6 for limitations on providing advice or guidance on proposed changes to laws administered by the Commissioner.

- website links are working correctly
- references to NAT numbers are correct.

Approval to publish

65. All public advice and guidance products must be approved by an appropriate officer, or officers, before proceeding to publication:
    - for a product that has a specified corporate approval process (see paragraph 6 of this practice statement) – the nominated approving officer or officers
    - for all other products – the SES product owner or, for low risk products, an officer at the EL 2 classification level authorised by the SES product owner.

66. The approving officer must ensure that:
    - there is supporting documentation, such as an appropriate communication strategy, business case or record of communication intent
    - editorial clearance has been obtained
    - technical clearance has been obtained
    - the date or period of effect is stated in an appropriate position in the publication.
    - a suitable protection statement or disclaimer statement to apply to the product is specified (unless the exception in paragraph 42 of this practice statement applies)
    - where applicable, funding for publication of the product is available
    - a suitable time for review of the product has been determined. A review of the product must be conducted on a regular basis (for example, annually, or as required by associated corporate processes). However, a review will not be required for some products (for example, products relating to specific years of income, speeches, minutes and media releases).

67. If a public guidance product contains a precedential ATO view of the law, the SES product owner should give consideration to adding the product to the *Schedule of documents containing precedential ATO views*. The schedule contains the process and checklist for adding products.

Publishing

68. The responsible publishing area must manage the publishing process to ensure that publishing and quality assurance requirements are met. The areas with primary responsibility for this are:
    - PTI&PRB – for formal rulings, draft formal rulings and law administration practice statements
    - MEI Marketing and Education – for certain tax-time products
    - MCL – for other products.[33]

[33] For more information on web and paper publishing, see *An overview of publishing in the Tax Office*.

69. Communication campaigns that have a suite of public advice and guidance products may require a collaborative and coordinated approach between different publishing areas to ensure that the timing for release of products meets the communication strategy intent.

70. Prior to publishing the product, the publishing officer must:

- ensure compliance with appropriate publishing protocols and guidelines[34]
- verify that publishing approval has been obtained
- ensure that the product has a date of publication (for print products) or last date modified (for electronic products) attached
- record the names of those officers who provided technical clearance, editorial clearance, and approval for the product
- record the review date of the product (where applicable).

Review

71. A regular review of products is necessary to ensure that the ATO provides advice and guidance that is current and accurate.[35] A review will not be required for some products (see paragraph 66 of this practice statement).

72. The SES product owner will need to ensure that a timely review of a product occurs where:

- there is a change in legislation or regulations
- there is a change in the way the Commissioner will apply the law (for example, as a consequence of a court decision)[36]
- an incorrect or misleading statement is detected in a product
- users of the product are seeking improvement
- a need is identified to enhance understanding by improving clarity and providing examples
- the scheduled time for review is due
- the nominated contact officer needs to be changed.

73. SES product owners should give consideration to withdrawing products that are no longer relevant.[37] For example, consultative documents, where the consultation period has concluded and the final product has issued, should generally be removed from the ATO website.

74. The outcome of a review may be confirmation of existing content in a product, an amendment to the product, or withdrawal of the product. If the latter is the case, consideration must be given to whether a replacement product is needed.

[34] See *Publishing protocols and guidelines*.
[35] Under paragraph 36 of PS LA 2003/3, business lines and the relevant COE are responsible for maintaining the currency, accuracy and consistency of precedential ATO view documents.
[36] The SES product owner and the case manager of the issue in the relevant BSL must consult to determine the appropriate course of action. See also PS LA 2007/2 for information on Decision Impact Statements.
[37] Refer to *Disposal of records*.

Error assessment where there is an incorrect or misleading statement

75. If an incorrect or misleading statement is detected in a product, the SES product owner must ensure that the ATO's *Risk assessment matrix* is used to determine the risk rating of the error.

76. Where the risk rating of an error is low, the SES product owner may assign resolution of the error to a project officer. For all other risk ratings, a communication strategist should be engaged to develop a strategy for handling the error. The timeframe for completion of any corrective action will generally be driven by the risk rating.

77. The error-handling strategy must include:

- a summary of the risk assessment
- a description of the corrective action
- reasons for the corrective action (or for not undertaking corrective action)
- the communication proposal to alert all affected areas of the ATO about the error and the corrective action that is being undertaken (this includes advising the Issues Management and Government Relations Executive Unit of the Governance and Government Relations business line[38] and the Media Unit in MCL where the error could significantly affect the reputation of the ATO)
- if necessary, the communication proposal to alert affected taxpayers of the error (this may also include a request for taxpayers to review information they gave to the ATO, and a mechanism to request an amendment of, or lodge an objection against, a tax assessment)
- the timeframe for completion of the corrective action
- the name of the SES product owner who approved the strategy.

Amendment

78. The outcome of a review process may require the amendment of content in a public advice or guidance product. The amendment may include issuing an erratum, addendum, or amending electronic information. Note that for some products, there will be specific corporate processes that must be followed (see paragraph 6 of this practice statement).

79. The officer or officers specified in paragraph 65 of this practice statement have responsibility for approving amendments to a public advice or guidance product. The approval must also include the timeframe for amendment. The timeframe will generally be driven by the risk associated with the reason for amendment.

80. The BSL product coordinator should consult with the responsible publishing area to initiate the amendment process. The project officer should engage an appropriate subject matter expert to develop the amendment for the product.[39] Consultation with a communication strategist may also be necessary, if a communication strategy is required.

81. The project officer is responsible for obtaining:

[38] See PS CM 2003/02.
[39] In some instances, the BSL product coordinator may perform this role.

- editorial and technical clearances, undertaking a final review process, and arranging amendment to the product in accordance with the processes set out in this practice statement
- approval for the amendment from the relevant officer or officers as specified in paragraph 65 of this practice statement.

82. Prior to publishing an amendment to a product, the publishing officer in the responsible publishing area must:

- verify that approval to publish has been obtained
- record the names of those officers who provided editorial clearance, technical clearance, and approval
- arrange for all printed stocks to be updated in the appropriate manner.

Withdrawal

83. The outcome of a review process may require the withdrawal of a public advice or guidance product.

84. The officer or officers specified in paragraph 65 of this practice statement have responsibility for approving the withdrawal of a public advice or guidance product. The approval must also include the timeframe for withdrawal. The timeframe will generally be driven by the risk associated with the reason for withdrawal.

85. If a replacement product is appropriate, that product should be published, as soon as practicable, after the withdrawal of the former product. The development of a replacement product will need to conform with processes set out in this practice statement.

86. To initiate the withdrawal process for a public advice or guidance product, the project officer or BSL product coordinator should consult with the responsible publishing area. Note that for some products, there will be specific corporate processes that must be followed (see paragraph 6 of this practice statement).

87. The project officer or BSL product coordinator should also consult with relevant subject matter experts to determine whether the withdrawal of the product will impact on other existing products. Consultation with a communication strategist will also be necessary if a communication strategy is required.

88. The responsible publishing area must verify that appropriate approval has been obtained and documented before acting to withdraw a product.

89. The responsible publishing area should also arrange for all printed stocks of the product to be withdrawn and disposed of, and web content either removed or annotated with an appropriate ‘withdrawn’ identifier.

Amendment history

Date of amendment	Part	Comment
23 Sept 2010	Paragraphs 22, 50 and 59	Paragraphs deleted to reflect measures in the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* to include indirect tax rulings in the general rulings regime.
20 Sept 2010	Contact details	Updated.
18 February 2010	Paragraph 8	Insert exclusion (this LAPS does not apply to the ATO Receivables Policy)
5 June 2009	Paragraph 38	Updated paragraph reference

Subject references	administratively binding advice; advice; brand management; copyright; communication strategy; date of effect; decision impact statements; disclaimer statement; editorial clearance; error assessment; error-handling strategy; formal rulings; guidance; level of protection; media releases; period of effect; priority technical issue; protection statement; public ruling; publications; publishing; publishing protocols and guidelines; review of self-assessment; risk assessment matrix; risk management; speeches; taxpayers' charter; technical clearance; technical skilling material
Legislative references	
Related public rulings	
Related practice statements	PS LA 1998/1; PS LA 2001/8; PS LA 2003/3; PS LA 2003/10; PS LA 2004/4; PS LA 2004/6, PS LA 2007/2; PS LA 2008/3; PS LA 2008/13; PS CM 2003/02; PS CM 2004/01; PS CM 2005/06; PS CM 2007/03
Other references Note: all links (other than the link to the Taxpayers' charter and ROSA report) are only available on the ATO intranet.	*An overview of publishing in the Tax Office* *ATO ID guidelines* Brand management BSL product coordinators BSL technical clearance processes: **Client Account Services/Debt**: Operations practice note 2005/020 **Excise**: External clearance framework **Micro Enterprises and Individuals**: Micro Enterprises and Individuals - product clearance process, and TTN Technical clearance process **Serious Non-Compliance**: How do I publish to the web in SNC? **Superannuation**: Superannuation technical clearance process Clear writing resource centre Communication strategists *Communication strategy toolkit* *Disposal of records* *Law Administration Practice Statements – Information kit for authors and sponsors* *Memorandum of understanding contacts* *PTI committee* *PTI process guide* *Public Rulings Manual* *Publishing protocols and guidelines* *Relationship between BSLs, COEs and TCN* *Risk assessment matrix* *Schedule of documents containing precedential ATO views* *Speech/presentation checklist* *Style guide* *Tax Office channel strategy* *Tax Office standards for citations and references* *Taxpayers' Charter* Taxpayers' Charter Team *Technical clearance for learning solutions* The Treasury 2004, *Report on Aspects of Income Tax Self Assessment*, Commonwealth of Australia, Canberra *Writing for the web*

File references	08/1593 1-25VX9RA
Date issued	26 June 2008
Date of effect	26 June 2008
Other Business Lines consulted	Aggressive Tax Planning, Client Account Services, Compliance Support and Capability, Debt, Excise, Goods and Services Tax, Law and Practice, Large Business and International, Marketing Communications Line, Micro Enterprises and Individuals, Serious Non-Compliance, Small and Medium Enterprises, Superannuation, Tax Practitioner and Lodgment Strategy