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*

This document has changed over time. This version was published on *30 March 2023*

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: 20 November 2026, 01:42:39 AM

Australian Government
Australian Taxation Office

Practice Statement Law Administration

PS LA 2008/12

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

PURPOSE: **To provide direction on:**

- **the processes that must be followed in the selection of public advice and guidance products**
- **for paper publications and web based products, the:**
  - **development, editorial clearance, technical clearance, approval and publishing processes, and**
  - **post-publishing requirements to ensure those products remain current and accurate.**

TABLE OF CONTENTS **Paragraph**

SCOPE **1**

STATEMENT **8**

Advice and guidance products 11

Public advice products 11

Public guidance products 13

Selection of product 14

General considerations 16

Public advice 21

Public guidance 24

Development of a product 25

Corporate web governance roles 25

Web presence enterprise business owner 25

Web presence enterprise gatekeeper 26

Segment owners 27

Roles involved in product development 28

Development of a product 29

Analysing the task 30
Creating the product 32
Date of effect 36
Documents which contain precedential ATO views 38
Commitment statements 42
Copyright obligations 46
Technical clearance 47
Editorial clearance 54
Approval to publish 58
Publishing of products 60
Subscriptions 62
Maintenance of products 64
Review of products 64
Where an incorrect or misleading statement is identified in the product 67
Amendment of products 69
Amendments to precedential ATO view documents 72
Withdrawal of products 73

SCOPE

1. Law Administration Practice Statement PS LA 2008/3 *Provision of advice and guidance by the ATO* explains what constitutes public advice and guidance, the forms it can take (products), and the levels of protection available to taxpayers who rely on those products.
2. This practice statement applies to products that provide advice and guidance to taxpayers dealing with the application of any of the laws administered by the Commissioner, where those products are made available to the entire community. This includes products that deal with the administration or collection aspects of the taxes, levies or duties payable under that law.
3. This practice statement does not apply to products not made available to the entire community, such as bulk mail-outs of letters personally addressed to specific taxpayers.
4. This practice statement also does not apply to the:
   - tax-time suite of products,
   - FBT return tax time products.
5. This practice statement provides direction to ATO personnel on the factors to consider in the selection of the appropriate public advice or guidance product to address a certain risk.
6. Subject to paragraph 7, this practice statement also provides direction on the processes for development, approval and post-publishing obligations for paper publications and web based products. For example:
   - general public guidance material, information pages or booklets
   - liability calculators and similar tools.

7. Paragraphs 25 to 78 of this practice statement set out the processes for developing and maintaining public advice and guidance. These processes do not apply to the public advice and guidance products listed below. The requirements for the development, approval and post-publishing obligations for these products are covered by other product specific policies and procedures, as indicated:

   - Public rulings (including class and product rulings) – TR 2006/10 *Public Rulings* and the Public advice and guidance manual
   - Decision impact statements – PS LA 2009/9 *Conduct of ATO litigation and engagement of ATO Dispute Resolution*
   - ATO Interpretative Decisions – PS LA 2001/8 *ATO Interpretative Decisions*
   - Law Administration Practice Statements – PS LA 1998/1 *Law Administration Practice Statements*
   - Taxpayer Alerts – PS LA 2008/15 *Taxpayer Alerts*
   - Speeches – Speech/presentation checklist
   - Technical skilling material (where made available externally) – Technical clearance for learning solutions.

   Links to the above policies and procedures are contained in the Other references section at the conclusion of this practice statement.

STATEMENT

8. The development of public advice and guidance products on the interpretation and application of the law is one of many strategies the Commissioner employs to address risks within the tax and superannuation system.[1]

9. Public advice and guidance products provide the Commissioner's view on how the laws administered by the Commissioner apply. They assist taxpayers to understand their rights and entitlements and to meet their obligations under a self-assessment system.

10. Public advice and guidance products must be accurate, consistent, written in plain language with a minimum of qualifying statements, accessible to the general public[2] and suitable for their intended audience. Consequently, ATO personnel need to follow corporate processes to ensure the quality and appropriateness of these published products.

Advice and guidance products

Public advice products

11. Advice products are binding on the Commissioner and public advice is generally provided in the form of a public ruling.

[1] See also Chief Executive Instruction *Risk management*.
[2] Recommendation 2.8 of The Treasury 2004, *Report on Aspects of Income Tax Self Assessment*, Commonwealth of Australia, Canberra (ROSA report).

12. There are different levels of protection afforded to taxpayers who rely on public rulings, and the level of protection is outlined in each ruling which issues. For the purposes of this practice statement, an advice product means only those public rulings which are either legally or administratively binding[3] or another form of public administratively binding advice.[4]

Public guidance products

13. Public guidance products are not binding on the Commissioner,[5] and are provided to help taxpayers to understand their obligations and entitlements. Public guidance products provide general assistance, are usually simply expressed, and may not cover all possibilities. Examples of public guidance products are law administration practice statements, media releases, ATO publications and web pages.

Selection of product

14. Selection of the appropriate public advice and guidance product for a given risk requires consideration of a number of related factors, including:

- the extent of information already available on the matter, and where the product should fit into any existing hierarchy of advice and guidance
- the purpose of the product
- any restraints imposed by time or resources
- the urgency of the issue for taxpayers, and
- the compliance outcome sought.

15. These considerations are further explained in paragraphs 16 to 20 below. Differing weight might be applied to different factors depending on the risk under consideration.

General considerations

16. When selecting the most appropriate product, it is important to consider the overall framework within which the product will sit. The other information already publicly available on the topic should be reviewed, including consideration of the protection that the existing products provide to taxpayers. Public advice and guidance should exist, whenever possible, in a hierarchical structure, where broader guidance material supports more specific public advice products. Particular attention should be paid to avoiding duplication of material, and having products that provide inconsistent protection levels for the same level of material.

[3] A full list of the binding status of each ruling type issued is provided in Part 2 of the Public advice and guidance manual. A link to this document is provided in the Other references section at the end of this document. Paragraphs 29 to 79 of PS LA 2008/3 also provide details of the level of protection afforded to taxpayers by the different types of public rulings.
[4] Refer to paragraphs 190 to 204 and Attachment B of PS LA 2008/3 for further information on administratively binding advice.
[5] Refer to paragraphs 214 to 217 of PS LA 2008/3 for a full explanation of the level of protection afforded by guidance products.

17. It is also important to consider the purpose for which the product is to be produced, for example to caution or to provide clarity, and the compliance outcome sought, as this may affect the type of product selected. The source of the demand for the product will also factor into this consideration.

18. While all products must be produced to a high standard of quality and should be the appropriate product for the situation, timing and resources must factor into the selection process. Public advice products, because of their binding nature, generally require due consideration of issues, public consultation on a draft product, and approval by the most senior technical officers within the ATO. Thus, while all efforts can be made to streamline the process of development of public rulings, in most instances they take considerable resources to produce and a considerable length of time to finalise.

19. In some instances where a public advice product is warranted, urgency may require an interim solution be found through the issue of public guidance, while the binding advice product is being developed.

20. Another solution in the case of urgency may be to issue taxation determinations (which due to the fact that they concentrate on a single question and answer scenario, may take less time to produce) on specific factual scenarios pertaining to a piece of law, while the ATO view on the broader application of the law is being considered.

Public advice

21. Subject to the considerations set out in paragraphs 16 to 20 of this practice statement, a public advice product will normally be suitable where:

- the audience for the product can be clearly defined with certain common characteristics, or the transaction or scenario which will be discussed in the product can be clearly defined
- there is a high level of external concern over the issue (because of the dollar value of the transactions or because it affects a significant subset of taxpayers) and consequently a high demand for certainty on the issue.

22. It is important to remember that public rulings can only issue in relation to certain provisions as outlined in section 357-55 of Schedule 1 to the *Taxation Administration Act 1953* (TAA), and that there is an exhaustive list of topics on which administratively binding advice can issue.[6]

23. In addition, in some instances, the content of a proposed product may simply be unable to be binding, because of the fact that a taxpayer following the advice in that product could not have a tax shortfall as a consequence of doing so. A product may also be unable to be binding because it is outlining guidelines for exercising a discretion rather than providing definitive instruction. In instances where the content cannot be binding, a public advice product will not be warranted.

[6] Refer to Attachment B of PS LA 2008/3.

Public guidance

24. Subject to the considerations set out in paragraphs 16 to 20 of this practice statement, a public guidance product will normally be suitable where:

- the audience for the product is wide and diverse, or the transaction may apply in different ways to different circumstances, such that the information provided is unable to adequately cover all circumstances and is thus necessarily more general in nature, or
- the issue is of less external concern, for example because of the law in the area being quite straightforward, or
- the content of the product is unable to be binding (see paragraphs 22 and 23 of this practice statement).

Development of a product

Corporate web governance roles

Web presence enterprise business owner

25. The role of Web presence enterprise business owner lies with the First Assistant Commissioner of the ATO Corporate business line. This officer is ultimately accountable for and is the custodian of the ATO web presence. The role includes responsibility for:

- developing the strategic direction for the ATO web presence (in line with whole of government and ATO direction). This involves gaining organisational support for strategies and improvements in relation to the ATO's web presence and the user experience of the ATO web presence
- appointing and providing guidance to the Web presence enterprise gatekeeper.

Web presence enterprise gatekeeper

26. The Web presence enterprise gatekeeper is appointed by the Web presence enterprise business owner, and is responsible for the management of the ATO's web presence in accordance with relevant web governance and corporate standards. This officer will implement the strategic direction and improvements to the ATO web presence – ensuring that the user experience is continually improved, based on measurement, consultation, collaboration and co-design. The Web presence enterprise gatekeeper institutes and leads a collaborative approach for the agency web presence by engaging with key stakeholders across the ATO.

Segment owners

27. Segment owners provide and maintain a strategic focus for their assigned segments. They are accountable for their segment content and user experience in accordance with relevant web governance and corporate standards. Segment owners appoint a segment coordinator and an appropriate number of BSL coordinators (see paragraph 28 of this practice statement) and provide clearance, ensuring initiatives fit the direction of the segment and related segments.

Roles involved in product development

28. Subject to the oversight of the above corporate roles, officers in the following roles work collaboratively to develop and publish content.

- SES risk owner (or delegate) – is responsible for approving the need for a new product, and will assign a product owner through a consultation process with key stakeholders (noting that there can only be one product owner for a product). They will identify appropriate subject matter expert/s to liaise with the account manager and segment coordinator to determine which products best suit the communication objectives and to identify existing content or products. Where products require revision, it is the SES risk owner's responsibility to confirm that the existing communication strategy is appropriate. The SES risk owner may or may not be the SES product owner (see below).
- SES product owner (or delegate) – is responsible for the quality of the product, and will ensure the relevant technical experts are engaged for technical clearance. They will have a strong understanding and knowledge of the content for the product under development and understand the needs of their audience. SES product owners must ensure timely reviews of products (see paragraph 64 of this practice statement) and manage corrective action in situations where errors are identified in published content. The SES product owner may or may not be also the SES risk owner.
- Segment coordinator – provides advice and support on corporate web standards. They have early and ongoing engagement with account managers and SES product owners to ensure appropriate product selection and a quality user experience on the ATO web presence. Segment coordinators are responsible for business approval of changes to the information architecture and/or content of the segment. They maintain a thorough knowledge of segment content and ensure that content is developed in line with publishing processes and segment requirements.
- BSL coordinator – liaises with the segment coordinator and content authors. They coordinate the development and delivery of content through the operational publishing environment.
- Account manager (in ATO Corporate Publishing) – represents the Web presence enterprise gatekeeper and promotes the user experience in accordance with relevant web governance and corporate standards. They liaise with the segment coordinator and SES product owner to determine what products and channel best suit the communication objectives in line with the strategic direction of the ATO, whole-of-government approaches and legislation. They also provide expertise if required in web search and contact centre analytics.
- Web publishers (in ATO Corporate Publishing) – are responsible for the day to day publishing of approved products to the website, and ensure that content conforms to ATO web publishing standards.
- Editors – edit communication products so they meet corporate publishing brand, style and design standards and work collaboratively with the account managers and relevant stakeholders in regard to editorial aspects of the content development process.

- Subject matter and/or technical experts – will usually be the primary contributors to the content of the product, from the business area. They have a sound understanding of the subject matter and are responsible for the technical clearance of the products.
- Other stakeholders – may also be relevant in the development of a product, for example, the Charter and Complaints team (where a product discusses an approach for handling taxpayers or complaints, or mentions the Charter), Customer Services and Solutions (CS&S) (to understand user behaviour) and Design Studio.

Development of a product

29. The rigour of the approach taken to the development of a product will depend on the assessment of the particular risk that is being addressed. The requirements below should be read with this in mind.

Analysing the task

30. When a need to create a new product is identified, a collaborative approach is required to assess the:
    - appropriate type of product and channel based on:
        - key messages
        - intended audience and their needs, based on research and intelligence
        - timeframes to respond to the risk
    - key stakeholders
    - requirement for funding and resources
    - requirement for involvement of the Enterprise Solutions and Technology business line.
31. Involved in these discussions will be business line representatives (including the SES risk owner, SES product owner or delegates, technical or subject matter experts), the account manager and the segment coordinator, as well as any other relevant stakeholders.

Creating the product

32. Creation of the product will normally be progressed by a technical or subject matter expert. The appropriate course of action for development of a product will depend upon the particular product type and the channel chosen for that product, but should include a process of consultation, collaboration and co-design with the key stakeholders (see paragraph 30 of this practice statement).
33. Content of any product must be aligned with the principles set out in the Taxpayers' Charter. This includes a focus on providing professional service and assistance to help taxpayers to understand and meet their obligations, and providing advice and guidance that is accurate and consistent and which aligns with the precedential ATO view.

34. In developing the product, authors must ensure that they follow corporate requirements, including the:

- standards set out in the Style guide
- ATO Standards for citations and references
- guidelines provided in Writing for the Web
- policy and procedures outlined in Chief Executive Instruction *Brand management*.[7]

Hyperlinks to these products are contained in the Other references section at the conclusion of this practice statement.

35. A number of corporate resources are available on the ATO Corporate intranet site to provide guidance on the requirements for developing products. A hyperlink to this site is available from the Other references section at the conclusion of this practice statement.

Date of effect

36. All products should specify either a date of effect or a period of effect. Products may apply either:

- from a specified date
- before and after the date of issue
- for a specified period only.

37. In considering date of effect, the authors should consider PS LA 2011/27 *Determining whether the ATO's view of the law should be applied prospectively only*. Where the ATO is changing a public interpretation or general administrative practice to the detriment of taxpayers, that change should become effective prospectively and, where necessary, from a future date that allows affected taxpayers reasonable time to become aware of, and act upon, that new interpretation.

Documents which contain precedential ATO views

38. PS LA 2003/3 *Precedential ATO view* outlines what a precedential ATO view is, and their application within the ATO.

39. In the main, precedential ATO views are set out in specific document types, such as public rulings, ATO Interpretative Decisions (ATO ID) and Decision Impact Statements. However, precedential ATO views are also set out in other documents which are listed in the *Schedule of Documents containing Precedential ATO views* (Schedule of documents). A link to the Schedule of documents is contained in the Other references section at the conclusion of this practice statement.

40. If it is intended to make a new document (that is not a public ruling, ATO ID or Decision Impact Statement) a precedential ATO view document, that document will need to be added to the Schedule of documents. The procedure to do this is contained in the Schedule of documents.

41. All documents, including those on the Schedule of documents, must be published or mirrored on the Legal Database, as that Database is the official

[7] The ATO's Brand Management System incorporates Australian Government Design Guidelines and outlines all standards and design requirements associated with the application of ATO brand qualities and visual design.

repository for precedential ATO views. Therefore, if a print publication or a document published on ato.gov.au is added to the Schedule of documents, or if changes are made to existing Schedule documents, the Legal Database team in the Tax Counsel Network must be informed by email.

Commitment statements

42. Any publication which contains technical content (see paragraphs 47 and 48 of this practice statement) must contain a commitment statement which sets out the level of protection available to taxpayers who rely on that product.

43. The ATO website carries a general commitment statement that describes the protection available to products. This general commitment statement is automatically applied to the printer friendly version of web pages on ato.gov.au.

44. For paper publications, guidelines apply as to which commitment statement should be used. A link to these guidelines is provided in the Other references section at the conclusion of this practice statement. The Charter and Complaints team can be consulted to provide advice on the appropriate commitment statement, including when no commitment statement is necessary.

45. It is important that if the level of protection for the product is to be less than that described by the general commitment statement, for example if the product is to have no protection, that an appropriate protection or disclaimer statement be applied to that product.

Copyright obligations

46. Chief Executive Instruction *Managing intellectual property* and the ATO Copyright Guide set out the obligations on ATO personnel in regard to copyright. Because they will be aware of all the sources used to compile the document, it is the author's responsibility to ensure that these obligations are met.

Technical clearance

47. A product will require technical clearance if it contains technical content. Technical content for the purposes of this practice statement is content, that if relied upon by a taxpayer or a third party (regardless of the level of protection applied to it) could:

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

Technical content thus includes administrative and collection aspects of the taxes, levies or duties imposed under those laws.

48. 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 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 to be misleading or incorrect (for example, the steps to download e-tax).

49. Technical clearance is not mandatory where technical content is sourced from content in another product that has undergone a technical clearance process (for example, where wording is adapted from a public ruling). However, this only applies where the technical content is materially the same as the content that is sourced from the other product. If there is any doubt whether content requires clearance, authors should err on the side of caution and consult an appropriate technical expert.

50. The intent of technical clearance is to ensure that the content of the product is correct and accurate.

51. The appropriate officer to technically clear a particular product will depend on the assessment of risk for that issue. Authors should follow any relevant business line or cross business line technical clearance processes.

52. If the risk underlying the issue is sufficiently high, technical officers from the Tax Counsel Network should be engaged to assist with development of the product, and should also provide the technical clearance. PS LA 2012/1 *Engagement of Tax Counsel Network on high risk technical issues* provides guidance on when technical officers from the Tax Counsel Network should be engaged.

53. When providing technical clearance, officers should ensure that:

- there has been correct application of the precedential ATO view where this is applicable
- there has been correct application of case law where this is applicable
- references made to legislation, precedential ATO view documents and case law are correct and appropriate to the content
- if the product is intended to document a new precedential ATO view (see paragraphs 38 to 41 of this practice statement re Schedule of documents) that overturns an existing precedential ATO view or general administrative practice,[8] that the matter is drawn to the attention of the relevant Deputy Chief Tax Counsel and proper consideration is given to the date of effect of that precedential ATO view[9]
- information about proposed changes to the law follows the requirements of PS LA 2004/6 *Giving advice on proposed changes to the tax law before royal assent or registration on the Federal Register of Legislation*
- any content which relates to legislation or policies administered by another government agency has been cleared by that agency
- any consequential amendments required to other material are being progressed.

[8] See TD 2011/19 *Tax administration: what is a general administrative practice for the purposes of protection from administrative penalties and interest charges*?
[9] Refer to PS LA 2011/27.

Editorial clearance

54. It is the intent of editorial clearance to ensure that the product meets quality writing standards, while keeping the accuracy and integrity of any technical content intact.

55. Editorial clearance for a product is provided by various participants through the publishing process, and is not intended to be a linear approval process. Development of a product should be a collaborative exercise between business line technical experts and any publishing and design officers who are involved in the development of the product.

56. However, a large part of the editorial work will necessarily take place toward the end of the development process.

57. In the event that final agreement on language cannot be reached, the SES product owner is to resolve and provide a final decision on that issue.

Approval to publish

58. All products that are published must be approved by the SES product owner, or for low risk products, an officer at the EL2 level authorised by the SES product owner before proceeding to publication.

59. The SES product owner or delegate must ensure that:

- appropriate technical and editorial clearances have been obtained
- the date or period of effect is stated
- where applicable, a suitable protection statement has or will be applied to the product
- where applicable, funding for publication of the product is available
- for paper products, the appropriate assessments have been conducted to determine whether it is necessary for the product to be published on paper
- where applicable, a suitable time for review of the product has been determined. A review may not be required for some products, for example products that apply to specific years of income, speeches, minutes and media releases.

Publishing of products

60. Publication of approved content is done through the publishing process. Authors or product owners should ensure that web publishers are fully informed of any requirements peculiar to the product, such as subscription requirements (see paragraphs 62 and 63 of this practice statement).

61. Publishing officers must ensure that officers providing approvals and clearances for the product are recorded.

Subscriptions

62. Certain content on ato.gov.au can enable subscriptions by either really simple syndication (RSS) news feeds, or by email. These allow readers who choose to subscribe to that content, to be alerted on new information or important changes to existing content.

63. Details of a new or changed document which goes out in subscriptions will also appear in 'What's New'.

Maintenance of products

Review of products

64. For most products, a regular review is necessary to ensure that the ATO provides guidance that is current and accurate. Paragraph 59 of this practice statement outlines examples of the exceptions to this rule.

65. Where it is necessary, SES product owners must ensure that an appropriately scheduled review of a product occurs. In addition, they must ensure a review of a product when:

- there is a change in legislation or regulations which impacts on the product
- there is a change in the way the Commissioner will apply the law (for example, as a consequence of a court decision) and this impacts on the product
- an incorrect or misleading statement is identified in that product (see paragraphs 67 and 68 of this practice statement)
- users are seeking improvement or further clarity of the product.

66. The outcome of a review may be confirmation of existing content, an amendment to the content, or withdrawal of the content or a change to the channel on which it is published.

Where an incorrect or misleading statement is identified in the product

67. Where an incorrect or misleading statement is identified in the product, the SES product owner must do a risk assessment of the error, and from that assessment, develop an appropriate error-handling strategy.

68. 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)
- any communication protocol to be established (including communication to affected areas of the ATO, and, if necessary, to affected taxpayers)
- the timeframe for completion of the corrective action.

Amendment of products

69. If the outcome of a review identifies that amendment of a product is required, the process for doing so, and for obtaining approval for that amendment, will depend on the extent of that amendment.

70. A minor amendment which does not affect the technical content, for example correcting a typographical error or problem with formatting, can be processed without technical clearance.

71. Any other amendments must follow the same processes as outlined in paragraphs 29 to 65 of this practice statement.

Amendments to precedential ATO view documents

72. Precedential ATO view documents must set out details of any changes made to their content. For those Schedule documents that are republished annually, this will include changes made from year to year, by way of a 'What's changed' section or similar. Any changes made throughout the year (for example, to correct errors) must also be detailed however, in an amendment history. The Legal Database team in the Tax Counsel Network must be informed by email of any amendments to precedential ATO view documents.

Withdrawal of products

73. The outcome of a review may identify that withdrawal of a product is required. If it is considered that withdrawal is appropriate, consideration must be given to whether a replacement product is needed.

74. The SES product owner has responsibility for approving the withdrawal of the product.

75. If a replacement product is appropriate, that product should be published, as soon as practicable, after the withdrawal of the former product.

76. When progressing a withdrawal, the responsible officer must research or consult with relevant subject matter experts to determine whether the withdrawal of the product will impact on other existing products.

77. Publishing officers must ensure that officers providing approval for the withdrawal are recorded.

78. If the product being withdrawn is a precedential ATO view document, the Legal Database team in the Tax Counsel Network must be informed by email.

Amendment history

Date of amendment	Part	Comment
30 March 2023	All	Updated to correct titles of referenced documents.
27 February 2014	All	Revised to: • include new section on choice of product • reflect post TTTDM procedures • reflect new web governance structure.
23 September 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 September 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

Legislative references	TAA 1953 Sch 1 357-55
Related public rulings	TR 2006/10 TD 2011/19
Related practice statements	PS LA 1998/1 *Law Administration Practice Statements* PS LA 2001/8 *ATO Interpretative Decisions* PS LA 2003/3 *Precedential ATO view* PS LA 2004/6 *Giving advice on proposed changes to the tax law before royal assent or registration on the Federal Register of Legislation* PS LA 2008/3 *Provision of advice and guidance by the ATO* PS LA 2008/15 *Taxpayer Alerts* PS LA 2009/9 *Conduct of ATO litigation and engagement of ATO Dispute Resolution* PS LA 2011/27 *Determining whether the ATO's views of the law should be applied prospectively only* PS LA 2012/1 *Engagement of Tax Counsel Network on high risk technical issues*
Other references	ATO Corporate – Publishing site (link available internally only) ATO Standards for citations and references (link available internally only) ATO Style guide (link available internally only) Chief Executive Instruction *Risk management* (link available internally only) Chief Executive Instruction *Managing intellectual property* (link available internally only) Chief Executive Instruction *Brand management* (link available internally only) Schedule of Documents containing Precedential ATO Views Speech/presentation checklist (link available internally only) ATO copyright guide (link available internally only) Taxpayers' charter The Treasury 2004, *Report on Aspects of Income Tax Self Assessment*, Commonwealth of Australia, Canberra Which commitment statement do I use? (link available internally only) Writing for the web (link available internally only)
Date issued	26 June 2008
Date of effect	26 June 2008
Business line	Tax Counsel Network

ATO references

File references	08/1593 1-25VX9RA 1-4MU9NEA
ISSN	2651-9526

© 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).