



ATO Practice Statement Law Administration

PS LA 1998/10

Law Administration Practice Statement PS LA 1998/10 is withdrawn from 1 June 2004

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 ATO officers unless doing so creates unintended consequences. Where this occurs ATO officers must follow their Business Line's escalation process.

SUBJECT: Taxation issues likely to cause publicity

PURPOSE: To ensure sufficient information is provided to the Parliamentary Business Unit to enable informed comment on topical issues

STATEMENT

1. The Commissioner has directed that case officers must ensure that the Parliamentary Business Unit in National Office is advised of any issues likely to give rise to publicity. For example the treatment for taxation purposes of:

- sports people;
- major sporting events, such as the Sydney Olympics;
- Millennium bug; and
- aggressive tax planning.

2. Sufficient information should be provided to enable an informed response/comment to be prepared for questions that may be raised.

subject references: aggressive tax planning; Millennium bug; publicity; sports people; Sydney Olympics

related practice statements: PS LA 1998/3

file reference: 98/11764-4

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