

# ***PS LA 2003/3 - Precedential ATO view***

! This cover sheet is provided for information only. It does not form part of *PS LA 2003/3 - Precedential ATO view*

! This document has changed over time. This version was published on *2 November 2018*

! This practice statement was originally published on 12 May 2003. Versions published from 23 July 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 Corporate Policy and Process in Tax Counsel Network by emailing [TCNLawPublishingandPolicy@ato.gov.au](mailto:TCNLawPublishingandPolicy@ato.gov.au) .



