

Private ruling application checklist

1. Entity named in the ruling identified?
2. Applicant identified, if they differ from the entity named in the ruling?
3. If the applicant is a tax agent or tax professional applying on behalf of a client, are their details provided, including tax agent number (if applicable)?
4. Is/are the TFNs/ABNs supplied (where applicable)?
5. Is the application in the approved form?
6. Has the application been signed by the applicant (or an authorised entity)?
7. If the application is made by someone other than the applicant (eg an agent), has written consent been obtained?
8. Is the application in respect of a law the Commissioner is authorised to administer?
9. Does the application identify a contact person for the application?
10. Does the application provide the required contact details including an address to which the ruling can be sent?
11. Are the questions to be answered identified?
12. Are the issues to be considered identified?
13. Is a full description of the facts provided, and are they reasonably certain?
14. Has the applicant provided an opinion of how the law applies to the scheme or circumstance?
15. Are the relevant sections of tax law identified as references commensurate with the applicant's opinion of how the law applies to the scheme or circumstance?
16. Are relevant Public Rulings and/or case law identified commensurate with the applicant's opinion of how the law applies to the scheme or circumstance?
17. Has the applicant clearly identified the year(s) for which rulings are sought (if possible)?
18. If the arrangement is proposed, has the applicant provided a statement confirming that it is seriously contemplated?
19. Is there, or has there been, an ATO audit or notification or a proposed audit on the issues raised in the application, and if so have details of the audit/proposed audit been provided?
20. If the applicant sought an oral or written ruling for these issues before, have these details been provided?
21. Is the applicant registered for GST?