



Tax avoidance

Information about how we identify and address tax avoidance.

Understanding tax schemes



How we identify and stop tax avoidance.

Tax Avoidance Taskforce



How the Tax Avoidance Taskforce ensures that the largest and wealthiest taxpayers pay the right amount of tax.

The fight against tax crime



Our commitment to preventing, detecting and dealing with tax crime.

Shadow economy



Explains what the shadow economy is and how it affects all Australians.

International Exchange of Information



An overview of all Exchange of Information (EOI) mechanisms that we have in place.

Tax Avoidance Taskforce

How the Tax Avoidance Taskforce ensures that the largest and wealthiest taxpayers pay the right amount of tax.

Last updated 15 October 2026

About the Tax Avoidance Taskforce

The Tax Avoidance Taskforce (taskforce) aims to prevent, detect and address tax avoidance to ensure the largest and wealthiest taxpayers pay the right amount of tax in Australia. Formed in 2016, it enhances and extends our existing activities to eradicate illegal and fraudulent tax arrangements.

In Australia, most large companies comply with their tax obligations. Our latest estimates show that the largest companies are paying more than 93% of their tax voluntarily, increasing to nearly 96% after our compliance activity. Our aspiration is to increase this to 96% correct at lodgment and 98% after our compliance activity.

The taskforce aims to:

- detect tax avoidance to ensure large businesses and wealthy groups and individuals contribute the right amount of tax in accordance with the law
- help private and public groups, and their advisers and intermediaries, comply with their obligations by providing timely and tailored guidance on key topics
- increase transparency about how we administer the tax system
- develop a better understanding of the environment taxpayers operate within
- improve our resources and capabilities to identify and address tax avoidance
- implement targeted strategies to efficiently and effectively pursue outstanding debt amounts

- keep the community informed of our work by publishing latest reports and key highlights of activities completed
- work with the Treasury to help develop new legislative policies and improve current legislation
- improve taxpayers' understanding of the law through communication, guidance and seeking opportunities to clarify the law through strategic litigation.

The efforts of the taskforce have also contributed to positioning the ATO as an international leader in championing effective global multinational tax compliance at the [OECD's Forum on Tax Administration](#) .

Taskforce populations

The taskforce has a strong focus on the Top 100 and Top 1,000 public and multinational businesses and the Top 500 privately owned groups. These groups are responsible for generating more than two-thirds of all corporate tax. The taskforce's tax assurance and compliance program also covers the Next 5,000 high wealth private groups that control net wealth exceeding \$50 million and public and multinational businesses outside of our justified trust programs.

Over time we have expanded our coverage to include:

- medium and emerging public and multinational businesses and privately owned groups
- individuals and intermediaries involved in high-risk trust arrangements
- taxpayers with deliberate structural concealment
- advisers identified as actively influencing compliance behaviour.

We now also include limiting deductions for certain debt and intellectual property from offshore, increased transparency arrangements and private equity deals.

We are also focused on targeting promoters of [tax schemes](#) and other intermediaries who support or promote unlawful tax schemes and strategies.

Taskforce funding

The Australian Government initially funded the taskforce in 2016, and since then the funding has been extended multiple times. The funding has been used to expand our risk, assurance, and compliance strategies. It also increased our coverage across multinationals, public groups, private groups, wealthy Australians, and inappropriate trust arrangements, including those that advise this population.

In the March 2025 federal budget, funding for the Tax Avoidance Taskforce was extended to 30 June 2029. This provides certainty for resourcing taskforce programs, reinforcing our fundamental role in collecting tax so the government can deliver services for the Australian community and ensuring that deliberate non-compliance has consequences.

Tax Avoidance Taskforce making a difference

The taskforce is our most significant compliance program and has exceeded its revenue commitments.

From 1 July 2016 to 30 June 2025, the taskforce has helped secure around \$25.1 billion in additional tax revenue, including \$4.3 billion in 2024–25. These efforts help ensure that tax revenue is appropriately collected and contributes to the wellbeing of the Australian community. Tax Avoidance Taskforce funding contributes to our compliance efforts to secure additional tax revenue from Australia's largest public groups, multinationals, and privately owned and wealthy groups. Further results are listed in our [2024–25 Tax Avoidance Taskforce highlights](#).

Engagement and assurance

Compliance programs and other engagements with the taskforce populations work to ensure taxpaying businesses and individuals comply with Australian tax laws and pay the right amount of tax. Programs funded by the Tax Avoidance Taskforce include:

- [Base erosion and profit shifting – Automatic exchange of information](#)
- [Base erosion and profit shifting – BEPS Action Plan](#)
- [Base erosion and profit shifting – Hybrid mismatch rules](#)

- [Commercial deals](#)
- [Diverted profits tax](#)
- [Foreign investment in Australia](#)
- [Large corporate groups](#)
- [Private groups tax performance program](#)
- [Medium public and multinational business engagement program](#)
- [Privately owned and wealthy groups](#)
- [Private wealth adviser program](#)
- [Public groups adviser program](#)
- [Public groups and multinational groups](#)
- [Tax schemes](#)
- [Top 100 justified trust program](#)
- [Top 500 private groups tax performance program](#)
- [Top 1,000 combined assurance program](#)
- [Top 1,000 Next Actions Program](#)
- [Trusts program](#)
- [Wealth program](#)

Findings reports

We provide regular updates to the community on our work, including detailed findings reports for:

- [Top 100 income tax and GST assurance programs](#)
- [Top 1,000 income tax and GST assurance programs](#)
- [Top 500 private groups tax performance program](#)
- [Public and multinational business disputes and settlements](#)
- [Public and multinational business advice and guidance program](#)
- [Reportable tax position – public and multinational businesses](#)

Other updates include:

- [Business bulletins newsroom](#)
- [Corporate tax transparency](#)

Legislation

The taskforce assists implementation of legislation to ensure businesses pay the right amount of tax in Australia. Examples include:

- [Common Reporting Standard](#) (CRS)
- [Country-by-country reporting](#) (CBC)
- [Diverted profits tax](#) (DPT)
- [Foreign Account Tax Compliance Act](#) (FATCA)
- [Foreign resident capital gains tax withholding](#)
- [General purpose financial statements](#) (GPFS)
- [Hybrid mismatch rules](#)
- [Multilateral Instrument](#) (MLI)
- [Multinational anti-avoidance law](#) (MAAL)
- [Significant global entities – penalties](#)

Report schemes or concerning behaviour

Schemes or concerning behaviour can be confidentially reported to us by:

- completing the [tip-off form](#) on our website or in the [ATO app](#) 'Contact us' section
- phoning our tip-off hotline on **1800 060 062**.

Tax Avoidance Taskforce highlights 2024–25



See Tax Avoidance Taskforce summary and highlights for the

QC 52477

Tax Avoidance Taskforce highlights 2024–25

See Tax Avoidance Taskforce summary and highlights for the 2024–25 financial year.

Last updated 31 October 2025

About the Tax Avoidance Taskforce

The Tax Avoidance Taskforce (taskforce) aims to prevent, detect and address tax avoidance to ensure the largest and wealthiest taxpayers pay the right amount of tax in Australia. The March 2025 Budget announcement acknowledged the ongoing success of the taskforce through an increase in funding for the 2025–26 and 2026–27 years, and a further one-year extension of the taskforce through to 2028–29.

With this continued investment into the taskforce, we are seeing public and multinational businesses and privately owned and wealthy groups are committing to long term behavioural change. This means taxpayers are shifting their tax position with increasing revenue being taxable in Australia and giving us greater assurance of the integrity of the tax system.

Throughout the year, the taskforce reached further into populations such as the medium and emerging public companies and private groups populations. The taskforce also developed new programs to engage with taxpayers early and address new and emerging risks.

Our engagements with large public groups, multinationals and privately owned and wealthy groups have generated total revenue effects of around \$37.6 billion since July 2016. Taskforce funding has helped to generate around \$25.1 billion as at 30 June 2025. This includes collections from audit actions and our preventative actions, and sustained compliance.

In 2024–25, our compliance efforts in this population secured \$5.2 billion in additional tax revenue from these groups.

Key highlights for 2024–25

- We successfully deployed Phase 1 of the [Modernising trust administration systems](#) on 1 July 2024. This is a step towards enabling better informed compliance activities to address inappropriate use of trusts.
- We appeared at the August 2024 public hearing for the Senate Economics Legislation Committee's Inquiry into the *Taxation (Multinational – Global and Domestic Minimum Tax) Imposition Bill 2024* and related bills [Provisions]. Key themes of discussion included our consultation with industry, guidance that is being considered and how these proposed measures interact with other key multinational compliance. The [Taxation \(global and minimum tax\)](#)  report was issued in August 2024.
- The Full Federal Court allowed the Commissioner's appeal in *Commissioner of Taxation v Esso Australia Resources Pty Ltd* [2024] FCAFC 151, with costs.

Several public and private groups findings reports were released to the public, including:

- findings reports for [Top 100](#) and [Top 1,000](#) public groups and multinational populations
- [Public and multinational business tax certainty programs](#), providing insights and key observations from advice and guidance program to 30 June 2025
- findings reports on the [Top 500](#) and [Next 5,000](#) private groups tax performance programs published on 4 December 2024
- [Corporate tax transparency report for 2022–23](#) published on 1 November 2024, highlighting positive shifts in compliance behaviours over the long-term. Following a change in the tax law in 2022, this is the first year that data on Australian-owned private companies with total income between \$100 million and \$200 million was published.

In addition, the following cases were before the courts:

- On 2 and 3 April 2025, the Commissioner's appeal to the High Court against the decision of the Full Federal Court in *PepsiCo Inc v FC of T* {2024} FCAFC 86 was heard. The ATO has acknowledged the [High Court decision in the Commissioner of Taxation v Pepsico, Inc.](#)

- On 16 December 2024, the Federal Court of Australia handed down judgment against a Sydney business coach and his company co-director and former tax agent and related entities, The Dream Consortium Pty Ltd and The Dream Accountants Pty Ltd. [\\$13.6 million in penalties](#) were ordered to be paid for breaches of the promoter penalty laws by promoting unlawful research and developments tax incentive tax schemes.
- A former EY partner is being sued by the Commissioner of Taxation in the Federal Court for allegedly promoting 3 illegal tax schemes to 7 clients in the 5 years to August 2021. The full hearing began on 31 March 2025. The case is one of only a handful of tax promoter cases brought to court under laws passed in 2006.
- The Federal Court ruled in favour of the taxpayer in the [Commissioner of Taxation v Bendel decision](#) handed down on 19 February 2025. The High Court has granted the Commissioner special leave to appeal the decision.

Media releases

See our published speeches and media releases:

- [Commissioner's address at the ATAX International Conference, 8 May 2025](#)
- [Thomson Reuters SYNERGY Conference, 7 May 2025](#)
- [Speech to Australian Shareholders' Association Investor Conference, 6 May 2025](#)
- [Commissioner's opening statement – Senate Economics Legislation Committee, 26 February 2025](#)
- [ATO collects \\$100 billion from large corporates](#)
- [Commissioner's opening statement – Senate Economics Legislation Committee, 6 November 2024](#)

QC 103331

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© 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).