



Private groups: what's on our radar for 2025–26

We've updated web content and published our recent webinar to help private groups understand our compliance priorities.

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Our 2025–26 compliance focus

We've now refreshed our **Areas of focus** for privately owned and wealthy group to reflect our priorities for 2025-26.

To complement the update, Assistant Commissioners Jenny Lin and David Hall recently presented a webinar detailing the key areas we're focused on this financial year – what's attracting our attention, where we're seeing common mistakes, and the areas we're seeking to better understand in order to shape our engagement with taxpayers. They also shared some practical insights to help private groups meet their tax obligations and prevent unintended consequences.

You can find out more by watching a recording of the [webinar](#) .

Why these areas matter

Our refreshed focus areas reflect changes in the broader operating environment and demographics for private groups. We're seeing increasing tax complexity as private groups grow, diversify, and expand into new markets or overseas, alongside an ageing demographic that's considering succession planning and asset transfers. At the same time, we continue to observe recurring compliance issues, often stemming from gaps in governance, internal controls, or the quality of advice received.

This year we're paying close attention to:

- the use of business money for personal or other group purposes, with a particular focus on Division 7A arrangements and the tax treatment of lifestyle assets
- the tax consequences of succession planning activities, including where private groups restructure, dispose of assets, transfer wealth or implement arrangements aimed at minimising or avoiding tax – we're focused on ensuring private groups understand the tax implications of the decisions they make
- tax risks arising from specific industries or activities such as property and construction, private equity and international dealings
- ensuring compliance with core tax obligations, including
 - correctly reporting income, sales, capital gains
 - meeting eligibility requirements for concessions or entitlements claimed
 - timely lodgment of returns and schedules and payment of tax debts.

Expectations of private groups

The Australian community expects multinationals, large businesses, and Australia's wealthiest taxpayers (and the entities they control) to pay the right amount of tax.

Privately owned and wealthy groups generally have better access to the resources needed to effectively meet their tax and super obligations. Therefore, it's our expectation that they do so, not just to meet their own obligations but to set an example for other taxpayers and increase fairness in the system.

We'll continue to work with private groups and their advisers through our tax performance programs to offer tailored support to support voluntary compliance, while ensuring there are consequences for deliberate non-compliance and tax avoidance behaviours.

Keep up to date


We recommend you bookmark the updated page. Knowing what we're focused on can help private groups and their advisers better

understand their tax obligations and mitigate risks when managing their tax affairs.

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