



## Updates to guidance about CEDS

Public companies: we've updated our website and PCG 2018/9 regarding the Consolidated Entity Disclosure Statement.

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We've updated our [website](#) and PCG 2018/9 *Central management and control test of residency: identifying where a company's central management and control is located to:*

- reflect the amendments to section 295 of the *Corporations Act 2001* enacted in December 2024 regarding the Consolidated Entity Disclosure Statement (CEDS)
- confirm the PCG may assist companies required to complete the CEDS for their annual financial reports
- clarify that a company won't be considered 'low risk' under the PCG if it self-assesses and reports as a non-resident for Australian tax purposes but has inconsistently reported as an Australian tax resident in the CEDS. This applies for financial years commencing on, or after, 1 July 2024.

The updates reflect the amendments in the **Treasury Laws Amendment (Fairer for Families and Farmers and Other Measures) Act 2024**. These amendments ensure tax residency disclosures in the CEDS align with tax return disclosures, to improve multinational tax transparency.

[ASIC's information sheet](#)  has also been updated.

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