



The importance of the ATO engaging with large corporates

Deputy Commissioner Rebecca Saint shares insights in her recent speech at the CPA Tax Forum.

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Large public and multinational business tax compliance underpins public trust, ensures fair competition and secures the revenue needed to fund essential services. We continually engage with these businesses to ensure they pay the right amount of tax, as it's important for the integrity of the entire tax system.

Deputy Commissioner Rebecca Saint recently shared key issues about navigating tax compliance, including the importance of engagement with Australia's largest taxpayers in her [Speech at the CPA Tax Forum 2025](#).

Over the past decade, we've seen steady improvements in voluntary compliance and, today, large corporates are one of the most compliant segments. Naturally, we have considered what might occur if we reduced our compliance resources in this sector.

'We know that large businesses are responsive to our engagement, as demonstrated in the improvement in the large corporate groups tax gap. Similarly, our model shows that if we were to reduce our resources by half, we would expect to see more opportunistic behaviour by some public groups and an increase in errors,' said Ms Saint.

We expect that we would see voluntary compliance decrease by year 3 as behaviours change. Then, at year 5, voluntary compliance may deteriorate beyond historical levels and the net large corporate group tax gap would peak. We refer to this as 'backslide risk'

Ms Saint clarified, 'we're not suggesting that compliance of all public and multinational businesses will deteriorate, but the concentration of the population and impact of proliferation to even a few can have significant detrimental impacts to the performance of the sector'.

We'll look at multiple strategies to avoid 'backslide risk' while tailoring our engagement with public and multinational businesses.

Tailored engagement based on risk

We see high levels of overall assurance across the Top 100 and Top 1,000 income tax and GST assurance programs, which indicating high levels of compliance and transparency in the sector.

'The focus for us over the past 18 months is how we build upon the high levels of compliance demonstrated in our justified trust programs, realising benefits for business and the ATO while limiting backslide risk,' Ms Saint explained.

This included re-focused efforts in the Top 100 program to real-time engagement and reshaping the Top 1,000 program to provide tailored assurance reviews based on a taxpayer's unique tax profile.

With these changes, we're already seeing resource savings and benefits to businesses.

Providing tax certainty to taxpayers

We recognise and support the need for tax certainty by large public and multinational businesses. They continue to invest in the development of programs and tools to help taxpayers make informed decisions about their tax affairs.

Minimisation of double tax exposure is an increasing focus area internationally. We continue to prioritise their programs and engagement internationally to manage this risk as well as one-to-one tailored engagement.

However, Ms Saint acknowledged the practical constraints. 'Our resources are not infinite, and the complexity and volume of transactions across the system mean we simply cannot provide bespoke engagement for every taxpayer'.

This is why we'll use other features of the system, such as public rulings and, in some circumstances, litigation.

'Litigation is a valid and sometimes essential resolution strategy, and plays a vital role in setting precedent, shaping the tax system and providing transparency and clarity for all taxpayers and the ATO,' Ms Saint continued.

Transparency as the rule, not the exception

The Australian Government has continued to prioritise corporate tax transparency. These measures involve large corporates reporting information to us, which is then published for the community to access.

Ms Saint explained, 'we see transparency not just as a regulatory requirement but as a powerful tool for building trust. It strengthens the integrity of our tax system and boosts confidence across the board, benefiting all Australians.

While strong regulatory oversight will continue, how we go about this will continue to evolve as our levels of confidence, access to data and the integration of technology by us and by business continues to influence our compliance approaches'.


As in previous years, we'll be releasing 2 key publications soon to provide information on large corporate tax compliance while providing transparency. These include the Public Groups findings reports and Corporate tax transparency report.

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