



## Draft TD on early stage investor tax offset scheme

Have your say on our draft guidance by 28 March.

**Published** 3 March 2025

We've published a draft tax determination (TD) on the early stage investor tax offset scheme we alerted you to in December 2024.

Our view in the draft determination is that the anti-avoidance provisions in the tax law can apply to this scheme, potentially cancelling any tax benefit obtained by participants.

This will apply to those who are involved in the scheme before, during or after the final determination is published. Participants in this scheme may have to pay back the offset claimed. Potentially penalties and interest may also be applied.

The draft determination is currently open for consultation and feedback will help ensure our guidance is clear for small businesses.

Feedback is due by 28 March. For more information on how and where to send your feedback, see the **draft determination**.

### Advice on tax schemes

We're continuing to warn the community about the risks of getting involved in tax schemes, **particularly those spreading online** – like this one. Online schemes are on the rise, enticing honest people who don't fully understand what the consequences are.

If you are offered this scheme, you should reject it and report it to the ATO. If you have already invested, contact us for help. If you proactively approach the ATO, you may be eligible for a reduction in any penalties.

For more information visit [Tax schemes](#).

QC 103896

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