



## Advice under development program

Issues for which we're developing public advice and guidance. Pages are updated in the first week of each month as needed.

### Advice under development – income tax issues

Advice and guidance we are developing on income tax issues.

### Advice under development – international issues

Advice and guidance we are developing on international issues.

### Advice under development – capital gains tax issues

Advice and guidance we are developing on capital gains tax issues.

### Advice under development – trust-specific issues

We are not currently developing advice and guidance on trust-

### **Advice under development – GST issues**



Advice and guidance we are developing on goods and services tax issues.

### **Advice under development – excise issues**



Advice and guidance we are developing on excise issues.

### **Advice under development – FBT issues**



We are not currently developing advice and guidance on fringe benefits tax issues.

### **Advice under development – superannuation issues**



Advice and guidance we are developing on superannuation issues.

### **Advice under development – not-for-profit sector issues**



Advice and guidance we are developing on not-for-profit sector issues.

### **Advice under development – administration issues**



Advice and guidance we are developing on administration issues.

### **Public advice and guidance – completed issues**



A listing of completed public advice and guidance issues.

## How to contact us



Provide suggestions for or ask questions about public advice and guidance.

QC 50313

## Advice under development – income tax issues

Advice and guidance we are developing on income tax issues.

**Last updated** 2 February 2026

### [4056] Decline in value of a depreciating asset

#### Title

Addendum to Taxation Ruling

Taxation Ruling TR 2017/1 *Income tax: deductions for mining and petroleum exploration expenditure*

#### Purpose

The addendum will clarify that, having considered the statutory context and legislative history of the relevant provision, the Commissioner maintains their view that the ordinary meaning of the term ‘exploration or prospecting’ is as previously expressed.

#### Expected completion

To be advised

#### Comments

The draft update to Taxation Ruling TR 2017/1DC *Income tax: deductions for mining and petroleum exploration expenditure* published on 10 December 2025. Comments period closes 6 February 2026.

## Contact

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## [4083] Rental properties

### Title

Final Taxation Ruling

Rental property income and deductions for individuals who are not in business

### Purpose

This guidance will replace Taxation Ruling IT 2167 *Income Tax: rental properties – non-economic rental, holiday home, share of resident, etc. cases, family trusts cases*. It will also provide the Commissioner's view on the application of section 26-50 of the *Income Tax Assessment Act 1997*, which is an integrity rule relating to the use of holiday homes.

### Expected completion

To be advised

### Comments

Draft Taxation Ruling TR 2025/D1 *Income tax: rental property income and deductions for individuals who are not in business* published on 12 November 2025. Comments period closed 30 January 2026.

## Contact

Penny Hextall, Individuals and Intermediaries

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## **Title**

Final Practical Compliance Guideline

Apportionment of rental property deductions – ATO compliance approach

## **Purpose**

This Guideline will complement the final Taxation Ruling and explain our compliance approach regarding apportionment of deductions on a 'fair and reasonable' basis where the integrity rule relating to holiday homes does not apply.

## **Expected completion**

To be advised

## **Comments**

Draft Practical Compliance Guideline *PCG 2025/D6 Apportionment of rental property deductions – ATO compliance approach* published on 12 November 2025. Comments period closed 30 January 2026.

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## **Title**

Final Practical Compliance Guideline

Application of section 26-50 to rental properties which are used for holidays or recreation (holiday homes)

## **Purpose**

This Guideline will complement the final Taxation Ruling and explain our compliance approach regarding the integrity rule relating to holiday homes.

## **Expected completion**

To be advised

## **Comments**

Draft Practical Compliance Guideline PCG 2025/D7 *Application of section 26-50 of the Income Tax Assessment Act 1997 to holiday homes that you also rent out – ATO compliance approach* published on 12 November 2025. Comments period closed 30 January 2026.

## **Contact**

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## **[4143] Transfer pricing issues related to inbound distribution arrangements**

### **Title**

Update to Practical Compliance Guideline PCG 2019/1 *Transfer pricing issues related to inbound distribution arrangements*

### **Purpose**

This update is the first of the anticipated updates noted at paragraphs 14 and 42 of the Guideline. It ensures the Guideline and profit markers for assessing transfer pricing risk remain relevant and up to date. The update also clarifies the scope of the application of the Guideline and reportable tax position schedule by introducing a 'white zone' for certain taxpayers.

## **Expected completion**

To be advised

## **Comments**

The draft update to Practical Compliance Guideline PCG 2019/1DC *Transfer pricing issues related to inbound distribution arrangements*

published on 10 December 2025. Comments period closes 13 February 2026.

## Contact

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## **[4146] Positions in relation to shares or interest in shares**

### Title

Draft Taxation Determination

Income tax: imputation: identification of which shares or interest in shares a 'position' is in relation to

### Purpose

This draft Determination will set out the Commissioner's preliminary view in identifying the relevant shareholdings when applying the integrity rules under Division 1A of former Part IIIAA of the *Income Tax Assessment Act 1936*.

### Expected completion

Early 2026

## Contact

Jay Gao, Public Groups

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### Title

Draft Practical Compliance Guideline

Arrangements that may reduce your economic exposure to a subset of your shares or interest in shares and impact on your franking credit tax

offsets

## **Purpose**

This draft Guideline will set out our proposed compliance approach in allocating resources to consider the application of Division 1A of former Part IIIAA of the *Income Tax Assessment Act 1936* to arrangements where taxpayers have used financial derivative instruments to reduce the economic exposure to their Australian shares.

## **Expected completion**

Early 2026

## **Contact**

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# **[4205] Are you carrying on a business? [new]**

## **Title**

Draft Taxation Ruling

Are you carrying on a business?

## **Purpose**

This draft Ruling will set out the Commissioner's view on the indicators that are relevant when determining whether an individual is in business.

## **Expected completion**

April 2026

## **Contact**

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## **[4252] Long-term construction contracts**

### **Title**

Draft Practical Compliance Guideline

Recognition of income under property development agreements involving long-term construction contracts – ATO compliance approach

### **Purpose**

This draft Guideline will set out our proposed compliance approach to long-term construction contract arrangements (projects that span a period of greater than one year) in the property and construction industry.

### **Expected completion**

Early 2026

### **Contact**

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QC 50315

## **Advice under development – international issues**

Advice and guidance we are developing on international issues.

**Last updated** 2 February 2026

# **[4000] Royalties and software**

## **Title**

Final Taxation Ruling

Income tax: royalties – character of receipts in respect of software and intellectual property rights

## **Purpose**

Advice on the development and marketing of software was previously provided in Taxation Ruling TR 93/12W *Income tax: computer software* (now withdrawn). There is a need to provide updated guidance on modern forms of software distribution, including digital channels and cloud computing. This Ruling will provide the Commissioner's view on the circumstances in which amounts in respect of the licensing and distribution of software will be royalties as defined in subsection 6(1) of the *Income Tax Assessment Act 1936*.

## **Expected completion**

To be advised

On 13 August 2025, the High Court handed down its decision in [Commissioner of Taxation v PepsiCo, Inc](#) [2025] HCA 30. We are currently considering this decision, including any broader impact it may have on the reasoning set out in Draft Taxation Ruling TR 2024/D1 *Income tax: royalties – character of receipts in respect of software and intellectual property rights*. See High Court decision in Commissioner of Taxation v PepsiCo, Inc.

## **Comments**

Draft Taxation Ruling TR 2021/D4 *Income tax: royalties – character of receipts in respect of software* published on 25 June 2021. Having regard to comments and submissions received in relation to TR 2021/D4, the Commissioner prepared a further draft Ruling and TR 2024/D1 published on 17 January 2024. Comments period closed on 1 March 2024 and all submissions are currently being considered.

## **Contact**

## **[4116] Thin capitalisation**

### **Title**

Multinational tax integrity – strengthening Australia’s interest limitation (thin capitalisation) rules

### **Purpose**

On 8 April 2024, the *Treasury Laws Amendment (Making Multinationals Pay Their Fair Share – Integrity and Transparency) Act 2024* (the Act) received Royal Assent.

The ATO is proposing to provide guidance setting out the Commissioner’s views on, and approach to, key aspects of the new thin capitalisation and debt deduction creation rules contained in Schedule 2 of the Act.

Consultation on potential guidance topics, prioritisation and form closed on 30 April 2024. On 10 May 2024, we published a **summary of PAG topics**, outlining topics raised by stakeholders and how these will be prioritised.

The high-priority topics we intend to resource immediately are:

- restructures in response to the new law
- third party debt test – key concepts, and
- interaction of transfer pricing and the new thin capitalisation rules.

We continue to engage with stakeholders on the high-priority topics to develop specific public advice and guidance products. We encourage stakeholders to provide specific, practical examples that clearly demonstrate issues raised, including reference to the relevant provisions and analysis of their potential application.

### **Expected completion date**

Consultation on potential guidance topics, prioritisation and form closed on 30 April 2024.

See below for expected publication dates of proposed public advice and guidance.

## Contact

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Erin Gordon, Office of the Chief Tax Counsel

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For more information, see **Matters under consultation**.

## Title

Final Practical Compliance Guideline

Factors to consider when determining the amount of your cross-border related party finance arrangement – ATO compliance approach

## Purpose

The third priority topic is practical guidance in relation to the arm's length amount of a debt interest for transfer pricing purposes (Subdivision 815 B of the *Income Tax Assessment Act 1997*). This Guideline will focus on broad-based principles for taxpayers to consider in determining and testing the amount of their cross-border related party finance arrangement. It also outlines specific features of financing arrangements and transfer pricing analysis which we would view as being cause for concern.

## Expected completion date

Early 2026

## Comments

Draft Practical Compliance Guideline PCG 2025/D2 *Factors to consider when determining the amount of your inbound, cross-border related party financing arrangement – ATO compliance approach* published on 29 May 2025. Comments period closed on 14 July 2025.

## Contact

Nick Trotman, Public Groups

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# **[4168] Royalty withholding tax and software arrangements**

## **Title**

Final Practical Compliance Guideline

Low-risk payments relating to software arrangements – ATO compliance approach

## **Purpose**

Draft Practical Compliance Guideline PCG 2025/D4 *Low-risk payments relating to software – ATO compliance approach* provides practical guidance relating to our view set out in Draft Taxation Ruling TR 2024/D1 *Income tax: royalties – character of payments in respect of software and intellectual property rights*.

The final Guideline will provide guidance about when we consider there is a low risk that cross-border payments in connection with software arrangements have been mischaracterised and we will not apply compliance resources.

## **Expected completion**

To be advised

## **Comments**

PCG 2025/D4 published on 6 August 2025. Comments period closed on 17 September 2025. All submissions are currently being considered.

## **Contact**

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# **[4211] Thin capitalisation and the attribution of risk-weighted assets to Australian branches of foreign banks – ATO's compliance approach**

## **Title**

## Draft Practical Compliance Guideline

Thin capitalisation – attribution of risk-weighted assets to Australian branches of foreign banks

### **Purpose**

A draft Guideline is being developed on a thin capitalisation issue which impacts foreign banks that conduct their banking business in Australia through a branch. Relevantly, the draft Guideline will outline the ATO's compliance approach to determining the risk-weighted assets attributable to a branch for the purposes of the thin capitalisation rules for inbound banks in section 820-405 of the *Income Tax Assessment Act 1997*.

This guidance builds upon feedback received on *Discussion paper Thin capitalisation – attribution of risk weighted assets to Australian branches of foreign banks*, which closed on 31 May 2024.

### **Expected completion**

Early 2026

### **Contact**

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## **[4249] Temporary absences from foreign service under section 23AG – amendment to existing administrative approach [new]**

### **Title**

Draft update to Taxation Determination

Taxation Determination TD 2012/8 *Income tax: what types of temporary absences from foreign service form part of a continuous period of foreign service under section 23AG of the Income Tax Assessment Act 1936?*

### **Purpose**

The existing administrative approach in TD 2012/8 for workers who undertake temporary work-related absences directly related to their foreign service is being updated. This is to better reflect the intention that only short, unexpected work-related absences will form part of a continuous period of foreign service.

## **Expected completion**

March 2026

## **Contact**

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QC 50317

# **Advice under development – capital gains tax issues**

Advice and guidance we are developing on capital gains tax issues.

**Last updated** 2 February 2026

## **[3953] Back-to-back CGT rollovers**

### **Title**

Draft Practical Compliance Guideline

Back-to-back CGT roll-overs and Part IVA of the *Income Tax Assessment Act 1936*

### **Purpose**

This draft Guideline will explain when we are more likely to apply compliance resources to consider the application of Part IVA of the

*Income Tax Assessment Act 1936* (the general anti-avoidance provisions of the income tax law) to an arrangement that comprises multiple CGT rollovers.

## **Expected completion**

Early 2026

## **Comments**

A draft Taxation Determination will accompany the draft Guideline (see [\[4259\] Satisfying the conditions in Subdivision 122-A when part of a back-to-back rollover](#)).

## **Contact**

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# **[4188] Deceased estates: 'double death'**

## **Title**

Draft Taxation Determination

CGT consequences under Division 128 of the *Income Tax Assessment Act 1997* when a beneficiary of a deceased estate dies before a CGT asset of the deceased estate passes to them.

## **Purpose**

This draft Determination will clarify the Commissioner's view on the application of the CGT rollover concession in Division 128 of the *Income Tax Assessment Act 1997* when a beneficiary of a deceased estate dies before a CGT asset of the deceased estate passes to them.

## **Expected completion**

Early 2026

## **Comments**

Targeted consultation is currently underway and is expected to be completed in early 2026 – see [202513] Deceased estates: 'double death'.

## Contact

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## [4189] Deceased estates: right to occupy [updated]

### Title

Final Taxation Determination

*Income tax: deceased estates – meaning of 'right to occupy the dwelling under the deceased's will' in item 2(b) of column 3 of the table in subsection 118-195(1) of the Income Tax Assessment Act 1997*

### Purpose

This final Determination will provide the Commissioner's view on when an individual has a right to occupy a dwelling under a deceased's will for the purposes of subsection 118-195(1) of the *Income Tax Assessment Act 1997* to obtain a CGT main residence exemption.

### Expected completion

To be advised

### Comments

Draft Taxation Determination TD 2026/D1 *Income tax: deceased estates – meaning of 'right to occupy the dwelling under the deceased's will' in item 2(b) of column 3 of the table in subsection 118-195(1) of the Income Tax Assessment Act 1997* published on 28 January 2026. Comments period closes on 27 February 2026.

## Contact

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## **[4259] Satisfying the conditions in Subdivision 122-A when part of a back-to-back rollover**

### **Title**

Draft Taxation Determination

Income tax: application of CGT rollover qualifying conditions when a rollover is part of a single arrangement that includes more than one CGT rollover

### **Purpose**

This draft Determination will consider how the CGT provisions apply in circumstances where there are back-to-back CGT rollovers claimed under both Subdivisions 122-A and 124-M of the *Income Tax Assessment Act 1997*.

It is expected to publish with the draft Guideline (see [3953] Back-to-back CGT rollovers).

### **Expected completion**

Early 2026

### **Contact**

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QC 50316

## Advice under development – trust-specific issues

We are not currently developing advice and guidance on trust-specific issues.

**Last updated** 3 December 2024

QC 57882

## Advice under development – GST issues

Advice and guidance we are developing on goods and services tax issues.

**Last updated** 2 February 2026

### [4095] Definition of Australian consumer

#### Title

Addendum to Goods and Services Tax Ruling

Goods and Services Tax Ruling *GSTR 2017/1 Goods and services tax: making cross border supplies to Australian consumers*

#### Purpose

This Ruling provides the Commissioner's view on when supplies of things other than goods or real property made to Australian consumers are connected with the indirect tax zone under paragraph 9-25(5)(d) of *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

This provision (and related provisions) has been in operation since 1 July 2017. From compliance reviews undertaken over the past few years, it has become apparent that certain points need to be clarified.

Therefore, we are updating the Ruling to provide:

- greater clarity regarding the Commissioner's expectations in determining when a recipient can be treated as not being an Australian consumer due to a belief they are registered for GST
- options available to determine whether a recipient is (or is not) an Australian consumer outside of applying the safe harbour rules under section 84-100 of the GST Act.

Structural changes may also be made to improve readability when adding new content to capture the above points.

## **Expected completion**

April 2026

## **Contact**

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# **[4132] New residential premises – updates to reflect AAT decision**

## **Title**

Addendum to Goods and Services Tax Ruling

Goods and Services Tax Ruling **GSTR 2003/3** *Goods and services tax: when is a sale of real property a sale of new residential premises?*

## **Purpose**

Minor updates are being made to GSTR 2003/3 to reflect the favourable Administrative Appeals Tribunal (AAT) decision in **Domestic Property Developments Pty Ltd as trustee for the Dals Property Trust and Commissioner of Taxation [2022] AATA 4436**. In particular, the updates reflect that the AAT stated that the 5-year period during which premises have been used only for making certain input-taxed supplies (such that they are no longer be new residential premises)

must be a continuous period and does not include periods when the premises are held for sale or marketed for sale.

## Comments

Draft update to GSTR 2003/3DC published on 9 July 2025. Comments period closed on 8 August 2025.

## Expected completion

Early 2026

## Contact

Bo-Mi Bender, Tax Counsel Network

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## Title

Addendum to Goods and Services Tax Ruling

Goods and Services Tax Ruling GSTR 2009/4 *Goods and services tax: new residential premises and adjustments for changes in extent of creditable purpose*

## Purpose

Minor updates are being made to GSTR 2009/4 to reflect the favourable AAT decision in **Domestic Property Developments Pty Ltd as trustee for the Dals Property Trust and Commissioner of Taxation** [2022] AATA 4436. In particular, the updates reflect that the AAT confirmed our view that marketing premises for sale is a 'use' of premises. However, the AAT clarified that the meaning of 'used' and 'applied' should not be interpreted consistently as a matter of course and that 'used' takes its ordinary meaning.

## Comments

Draft update to GSTR 2009/4DC published on 9 July 2025. Comments period closed on 8 August 2025.

## Expected completion

Early 2026

## Contact

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## [4175] Build-to-rent

### Title

Addendum to Goods and Services Tax Ruling

Draft Goods and Services Tax Ruling **GSTR 2012/6DC** *Goods and services tax: commercial residential premises*

### Purpose

Modern build-to-rent developments have evolved and include different occupancy arrangements and physical characteristics to traditional rental accommodation. The draft update to **GSTR 2012/6DC** published on 5 November 2025. It provides further clarity on how the existing law applies to modern build-to-rent developments and assists taxpayers to determine whether their premises are residential premises or commercial residential premises.

The Commissioner's view remains unchanged and is not being reviewed. The intent of the draft update, when finalised as an addendum, is to clarify and expand on the existing principles.

We are also developing web guidance to provide guidance on the main GST issues that developers and operators of build-to-rent residential developments need to consider, including entitlement to GST credits, treatment of supplies and adjustments.

The addendum and web guidance will provide greater certainty for taxpayers on how to practically apply the existing law and ATO view in their build-to-rent developments.

### Expected completion

To be advised

## Comments

GSTR 2012/6DC published on 5 November 2025. Comments period closed on 19 December 2025.

## Contact

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## **[4186] GST and formula products [updated]**

### Title

Final Goods and Services Tax Determination

Supplies of formula products

### Purpose

This Determination will outline the Commissioner's view on when the supply of a formula product is GST-free under section 38-2 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). This involves consideration of the meaning of the term 'infant' in the context of table item 13 of Schedule 2 to the GST Act, which provides that 'beverages, and ingredients for beverages, of a kind marketed principally as food for infants or invalids' are GST-free. This issue is currently considered in **Issue 14 – Beverage for infants** of the food industry register. Since this was published, there have been significant developments in the industry and we have received feedback asking us to review if an infant can be a person beyond the age of 12 months.

### Expected completion

February 2026

### Comments

Draft Goods and Services Tax Determination **GSTD 2025/D1** *Goods and services tax: supplies of formula products* published on 31 October 2025. Comments period closed on 28 November 2025.

## Contact

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## **[4258] Care services and accommodation in retirement villages**

### Title

Draft update to Goods and Services Tax Ruling

Goods and Services Tax Ruling GSTR 2012/3 *Goods and services tax: GST treatment of care services and accommodation in retirement villages and privately funded nursing homes and hostels*

### Purpose

An update to GSTR 2012/3 is required to reflect amendments to section 38-25 of the *A New Tax System (Goods and Services Tax) Act 1999* because of the commencement of the *Aged Care Act 2024* on 1 November 2025.

We are also updating our web guidance on **GST and residential care** and **GST and home care** to reflect these legislative changes.

### Expected completion

Mid 2026

### Contact

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QC 50319

# Advice under development – excise issues

Advice and guidance we are developing on excise issues.

**Last updated** 1 December 2025

## **[4092] Determining the proportion of unfermented materials that may be added to ‘beer’ and ‘cider’ [updated]**

### **Title**

Final Excise Determination

Alcohol excise: the addition of water and the integral attributes of beer for the purposes of the *Excise Tariff Act 1921*

### **Purpose**

This Determination is currently issued as a draft. We expect the Determination to be finalised in March 2026. When finalised, the Determination will set out the Commissioner’s view on the characteristics and proportions of unfermented materials that may be added to a fermented solution of a beverage in order for that product to meet the definition of ‘beer’ under the *Excise Tariff Act 1921*.

### **Expected completion**

March 2026

### **Comments**

Revised Draft Excise Determination ED 2024/D2 *Alcohol excise: the addition of water and the integral attributes of beer for the purposes of the Excise Tariff Act 1921* published on 28 August 2024. Comments period closed 27 September 2024.

Draft Excise Determination ED 2024/D1 *Alcohol excise: the addition of water to beer*, which published on 12 June 2024, has been withdrawn.

### **Contact**

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## **Title**

Final Wine Equalisation Tax Determination

Wine Equalisation Tax: the addition of water to cider or perry

## **Purpose**

This Determination is currently issued as a draft. We expect the Determination to be finalised in March 2026. When finalised, the Determination will set out the Commissioner's view on the characteristics and proportions of unfermented materials that may be added to a fermented solution of a beverage in order for that product to meet the definition of 'cider' under the *A New Tax System (Wine Equalisation Tax) Act 1999*.

## **Expected completion**

March 2026

## **Comments**

Draft Wine Equalisation Tax Determination **WETD 2024/D1** *Wine equalisation tax: the addition of water to cider or perry* published on 12 June 2024. Comments period closed 12 July 2024.

## **Contact**

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QC 51795

## Advice under development – FBT issues

We are not currently developing advice and guidance on fringe benefits tax issues.

**Last updated** 1 December 2025

QC 50318

## Advice under development – superannuation issues

Advice and guidance we are developing on superannuation issues.

**Last updated** 2 February 2026

## [4042] Ordinary meaning of the term 'employee' [updated]

### Title

Draft update to Taxation Ruling

Taxation Ruling TR 2013/1 *Income tax: the identification of 'employer' for the purposes of the short-term visit exception under the Income from Employment Article, or its equivalent, of Australia's tax treaties.*

### Purpose

TR 2013/1 provides guidance on how to determine who is an 'employer' for the purposes of the short-term visit exception under the Income from Employment Article, or its equivalent, of Australia's tax treaties. We are currently reviewing it and considering issuing a draft update to reflect the decisions of the High Court in *Construction*,

*Forestry, Maritime, Mining and Energy Union v Personnel Contracting Pty Ltd* [2022] HCA 1 and the Full Federal Court in *JMC Pty Ltd v Commissioner of Taxation* [2023] FCAFC 76.

## **Expected completion**

Early 2026

## **Comments**

For more information, see the Decision impact statement on Construction, Forestry, Maritime, Mining and Energy Union v Personnel Contracting Pty Ltd [2022] HCA 1 and the Decision Impact Statement on JMC Pty Ltd v Commissioner of Taxation [2023] FCAFC 76.

## **Contact**

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# **[4200] Administration of penalties that apply where employers or superannuation funds fail to comply with event-based reporting obligations**

## **Title**

Draft Law Administration Practice Statement

Administration of penalties that apply to employers who fail to comply with their Single Touch Payroll (STP) reporting obligations.

## **Purpose**

Event-based reporting regimes were introduced in 2018 for employers (STP) and for superannuation funds (member account transactions and attributes). The information reported through these reporting regimes has a range of applications across the tax and super systems, and their effectiveness can be reduced as a result of:

- incorrect and incomplete reporting
- reporting in an incorrect format (such as reporting in the original STP format rather than the STP Phase 2 format used since 2022)

- failure to report at all.

There is a need to provide guidance for ATO staff on the administration of penalties that may apply to employers or superannuation funds that fail to meet their reporting obligations.

## **Expected completion**

Early 2026

## **Contact**

PAGSPR@ato.gov.au

## **Title**

Draft Law Administration Practice Statement

Administration of the false and misleading statement penalties on superannuation funds that do not report superannuation contribution information to the Commissioner accurately.

## **Purpose**

Event-based reporting regimes were introduced in 2018 for employers (STP) and for superannuation funds (member account transactions and attributes). The information reported through these reporting regimes has a range of applications across the tax and super systems, and their effectiveness can be reduced as a result of:

- incorrect and incomplete reporting
- reporting in an incorrect format (such as reporting in the original STP format rather than the STP Phase 2 format used since 2022)
- failure to report at all.

There is a need to provide guidance for ATO staff on the administration of penalties that may apply to employers or superannuation funds that fail to meet their reporting obligations.

## **Expected completion**

Early 2026

## **Contact**

PAGSPR@ato.gov.au

## **[4242] Superannuation reform: transfer balance cap [new]**

### **Title**

Draft update to Law Companion Ruling

Law Companion Ruling LCR 2016/9 *Superannuation reform: transfer balance cap*

### **Purpose**

There is a need to update LCR 2016/9 to further explain proportional indexation of the transfer balance cap for superannuation income streams subject to a commutation authority. This will clarify how the general principles in this Ruling apply in the context of successor fund transfers and reflect the increase in the maximum allowable members made under the *Treasury Law Amendment (Self-Managed Superannuation Funds) Act 2021*.

### **Expected completion**

February 2026

### **Contact**

PAGSPR@ato.gov.au

## **[4253] Payday Super [updated]**

### **Title**

Draft Law Companion Rulings

Payday Super

### **Purpose**

Payday Super is a new measure that commences on 1 July 2026. It is a significant reform to the current superannuation guarantee system that will broadly align the payment of superannuation with the payment of employees' salary and wages. These draft Rulings seek to provide

clarity and certainty to employers, digital services providers, superannuation funds and other stakeholders on the following aspects:

- qualifying earnings
- eligible contributions
- the new superannuation guarantee charge, and
- the application and transitional provisions.

## **Expected completion**

March 2026

## **Contact**

Scott Sargent, Superannuation and Employer Obligations

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QC 50320

## **Advice under development – not-for-profit sector issues**

Advice and guidance we are developing on not-for-profit sector issues.

**Last updated** 1 December 2025

## **[4072] When a private or public ancillary fund ‘provides’ a ‘benefit’**

### **Title**

Final Taxation Determination

Income tax: when does a private or public ancillary fund ‘provide’ a ‘benefit’?

## Purpose

This final Determination will provide the Commissioner's view on when private or public ancillary funds are taken to have provided a 'benefit' for the purposes of subsections 15(4) and 22(3) of the **Taxation Administration (Public Ancillary Fund) Guidelines 2022** and **Taxation Administration (Private Ancillary Fund) Guidelines 2019**.

Subsection 15(4) provides that annual distributions to eligible deductible gift recipients may be made by providing benefits, while subsection 22(3) prohibits benefits being provided to certain related entities.

## Expected completion

To be advised

## Comments

Draft Taxation Determination TD 2025/D3 *Income tax: when does a private or public ancillary fund 'provide' a 'benefit'?* published 12 November 2025. Comments period closes 30 January 2026.

## Contact

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QC 57883

## Advice under development – administration issues

Advice and guidance we are developing on administration issues.

**Last updated** 1 December 2025

## [4246] Private rulings [updated]

## Title

Draft update to Taxation Ruling

Taxation Ruling TR 2006/11 *Private Rulings*

## Purpose

This Ruling outlines the private rulings system. It is being updated for currency and to address case law developments and reflect legislative changes to promoter penalty laws in Division 290 of Schedule 1 to the *Taxation Administration Act 1953*.

## Expected completion

January to February 2026

## Contact

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QC 57885

## How to contact us

Provide suggestions for or ask questions about public advice and guidance.

**Published** 27 August 2025

If your query relates to an existing topic on the **Advice under development program**, reach out to the contact listed for that entry.

For general public advice and guidance queries or if you think advice is needed on an unlisted issue, email [publicguidance@ato.gov.au](mailto:publicguidance@ato.gov.au).

QC 105457

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