



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



Advice and guidance we are developing 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 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 1 September 2025

[3957] Taxation privileges and immunities of international organisations and persons connected with them

Title

Final Taxation Ruling

Income tax: exempt income of international organisations and persons connected with them

Purpose

The final Ruling will update the ATO view in Taxation Ruling TR 92/14 *Income tax: taxation privileges and immunities of prescribed International Organisations and their staff* (now withdrawn) following the High Court decisions in *Macoun v Commissioner of Taxation* [2015] HCA 44 and *Commissioner of Taxation v Jayasinghe* [2017] HCA 26.

Expected completion

September 2025

Comments

Draft Taxation Ruling TR 2019/D1 *Income tax: income of international organisations and persons connected with them that is exempt from income tax* published on 27 March 2019.

Draft Taxation Ruling TR 2024/D2 *Income tax: exempt income of international organisations and persons connected with them* published on 22 May 2024, replacing TR 2019/D1. Comments period closed on 21 June 2024.

Contact

Simon Weiss, Office of the Chief Tax Counsel

Phone: **(02) 6216 1943**

Simon.Weiss@ato.gov.au

[4115] Personal services business and Part IVA

Title

Final Practical Compliance Guideline

Personal services businesses and Part IVA of the *Income Tax Assessment Act 1936*

Purpose

This Guideline explains when we are more likely to apply resources to consider the potential application of Part IVA of the *Income Tax Assessment Act 1936* (the general anti-avoidance provisions of the income tax law) to an alienation arrangement where personal services income of an individual is derived through a personal services entity that is conducting a personal services business.

Expected completion

October 2025

Comments

Draft Practical Compliance Guideline PCG 2024/D2 *Personal services businesses and Part IVA of the Income Tax Assessment Act 1936* published on 28 August 2024. Comments period closed on 11 October 2024.

Contact

Sally Cummins, Small Business

Phone: **(07) 3213 3299**

SBPAGConsultation@ato.gov.au

[4145] Application of section 109U to arrangements involving guarantees

Title

Final Taxation Determination

Income tax: Division 7A – does section 109U of *the Income Tax Assessment Act 1936* only apply to arrangements where a private company gives a guarantee to another private company?

Purpose

This Determination sets out the ATO view on whether section 109U of the *Income Tax Assessment Act 1936* can apply to arrangements in which a private company gives a guarantee to an entity that is not a private company (for example, a public company financial institution).

The Determination also references the ATO's compliance approach to the application of section 109U.

Expected completion

September 2025

Comments

Draft Taxation Determination TD 2024/D3 *Income tax: Division 7A – does section 109U of the Income Tax Assessment Act 1936 only apply to arrangements where a private company gives a guarantee to another private company?* published on 11 December 2024. Comments period closed on 31 January 2025.

Contact

Anthony Pulvirenti, Private Wealth

Phone: **(07) 3213 8538**

anthony.pulvirenti@ato.gov.au

[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 1 A of former Part IIIAA of the *Income Tax Assessment Act 1936*.

Expected completion

September to October 2025

Contact

Jay Gao, Public Groups

Phone: **(02) 9374 5168**

jay.gao@ato.gov.au

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 compliance approach in allocating resources to consider the application of Division 1 A 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

September to October 2025

Contact

Jay Gao, Public Groups

Phone: **(02) 9374 5168**

jay.gao@ato.gov.au

[4194] Capital raised for the purpose of funding franked distributions [updated]

Title

Final Practical Compliance Guideline

Capital raised for the purpose of funding franked distributions – ATO compliance approach

Purpose

This Guideline sets out the ATO's compliance approach to the assessment of the level of risk that a distribution is unfrankable under section 207-159 of the *Income Tax Assessment Act 1997*.

Expected completion

September 2025

Comments

Draft Practical Compliance Guideline PCG 2024/D4 *Capital raised for the purpose of funding franked distributions – ATO compliance approach* published on 4 December 2024. Comments period closed on 31 January 2025.

Contact

Christie Chung, Public Groups

Phone: **(03) 8601 9336**

Christie.Chung@ato.gov.au

QC 50315

Advice under development – international issues

Advice and guidance we are developing on international issues.

Last updated 1 September 2025

[4000] Royalties and software [updated]

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 93/12: *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

IntangiblesArrangements@ato.gov.au

[4116] Thin capitalisation [updated]

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

Stephen Dodshon, Public Groups

Stephen.Dodshon@ato.gov.au

Erin Gordon, Office of the Chief Tax Counsel

Erin.Gordon@ato.gov.au

For more information, see **Consultation matters**.

Title

Final Taxation Ruling

Third party debt test

Purpose

The second priority topic is a public ruling on the third party debt test.

This guidance focuses on the qualifying third party debt conditions in subsection 820-427A(3) of the *Income Tax Assessment Act 1997*. This

includes key conditions that debt interests issued by an entity must satisfy, such as recourse being only to Australian assets and the proceeds of the debt interest funding commercial activities in connection with Australia.

Expected completion date

September 2025

Comments

Draft Taxation Ruling TR 2024/D3 *Income tax: aspects of the third party debt test in Subdivision 820-EAB of the Income Tax Assessment Act 1997* published on 4 December 2024. Comments period closed on 7 February 2025.

Contact

Stephen Dodshon, Public Groups

Stephen.Dodshon@ato.gov.au

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 guidance 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.

This public advice and guidance is currently under development.

Expected completion date

Late 2025

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

Nick.Trotman@ato.gov.au

[4148] Public country-by-country reporting transparency measure and exemption discretions

Title

Final Law Administration Practice Statement

Public country-by-country reporting exemptions

Purpose

This final Practice Statement will outline the Commissioner's approach to Public country-by-country (CBC) reporting exemptions. The guidance will include:

- the process for submitting applications
- information that should be provided with applications, and
- considerations relevant to the exercise of the discretion sought.

Expected completion date

To be advised

Comments

Public CBC parent entities are required to lodge a Public CBC report for reporting periods commencing on and after 1 July 2024, unless they have been granted an exemption by the Commissioner.

This Practice Statement will provide staff instruction on exercising these powers and provide guidance to applicants on seeking an exemption.

This final Practice Statement aligns with the expectation expressed in paragraph 4.24 of the Explanatory Memorandum to the *Treasury Laws Amendment (Responsible Buy Now Pay Later and Other Measures) Bill 2024*.

Draft Law Administration Practice Statement PS LA 2025/D1 *Public country-by-country reporting exemptions* published on 3 July 2025. Comments period closes on 5 September 2025.

Contact

Patricia Dai Wei Wang, Public Groups

Phone: **(03) 9937 9696**


PublicCBC@ato.gov.au

[4154] Pillar Two global and domestic minimum tax

Title

Global and domestic minimum tax – the implementation of Pillar Two of the OECD/G20 Two-Pillar Solution for multinational businesses in Australia

Purpose

Australia has implemented the [Global Anti-Base Erosion Model Rules](#)  by introducing a global and domestic minimum tax.

As part of ongoing ATO consultation, we have sought feedback on guidance that will most usefully support implementation of the new measure. We will continue to seek feedback as Australia's implementation of Pillar Two progresses.

Based on feedback received to date, we have identified 3 priorities for guidance on:

- Pillar Two lodgment obligations and the ATO's transitional approach

- the ability to seek private rulings and the new decline to rule provision for Pillar Two
- other technical and administrative aspects of ATO's implementation of Pillar Two.

We continue to engage with the Pillar Two Global Domestic Minimum Tax Working Group to seek feedback on additional topics which require guidance. We also encourage stakeholders to **contact us** if you have any feedback on priority issues for public advice and guidance.

Details of the 3 initial priorities are outlined below.

Expected completion date

Late 2025

Contact

Pillar2Project@ato.gov.au

Title

Final Practical Compliance Guideline

Pillar Two lodgment obligations and the ATO's transitional approach

Purpose

Pillar Two introduces 4 new obligations which entities in in-scope multinational enterprise groups may be required to lodge.

Draft Practical Compliance Guideline *PCG 2025/D3 Global and domestic minimum tax lodgment obligations – transitional approach* outlines the ATO's transitional approach and expectations in relation to these new lodgment obligations.

Expected completion date

Late 2025

Comments

Draft PCG 2025/D3 published on 16 July 2025. Comments period closed on 29 August 2025.

Contact

Pillar2Project@ato.gov.au

Title

Final update to Taxation Ruling TR 2006/11 *Private Rulings*

Purpose

TR 2006/11 will be updated to provide advice on the ability to obtain private rulings on interpretative issues relating to Pillar Two and on the new Pillar Two decline to rule provision.

Expected completion date

Late 2025

Comments

The draft update to Taxation Ruling TR 2006/11DC *Private Rulings* published on 16 July 2025. Comments period closed on 29 August 2025.

Contact

Brendan Wagner, Office of the Chief Tax Counsel

Brendan.Wagner2@ato.gov.au

[4168] Royalty withholding tax and software arrangements [updated]

Title

Final Practical Compliance Guideline

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

Purpose

We released a draft Practical Compliance Guideline that 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.

Draft PCG 2025/D4 *Low-risk payments relating to software – ATO compliance approach* provides 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

Draft PCG 2025/D4 published on 6 August 2025. Comments period closes 17 September 2025.

We encourage you to provide your feedback during the 6-week consultation period, particularly about:

- the criteria underpinning the green zone
- issues relating to the practical application of the Guideline for taxpayers
- the usefulness of the examples and the scenarios
- any other aspects you consider ought to be addressed in a final Guideline.

Contact

IntangiblesArrangements@ato.gov.au

QC 50317

Advice under development – capital gains tax issues

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

Last updated 4 September 2025

[3953] Back-to-back CGT rollovers

Title

Draft Practical Compliance Guideline

Back-to-back CGT roll-overs – ATO compliance approach

Purpose

This draft Guideline will explain when we are more likely to apply compliance resources to consider potential tax risks, including 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

Late 2025

Comments

Estimated completion in late 2025 is subject to the High Court's finalisation of the appeal of the Full Federal Court's decision in *AusNet Services Limited v Commissioner of Taxation* [2025] FCAFC 21.

Contact

Tara McLachlan, Private Wealth

Phone: **(07) 3149 5339**

Tara.McLachlan@ato.gov.au

[4188] Deceased estates: 'double death' [updated]

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

Late 2025

Comments

Targeted consultation is currently underway and is expected to be completed in October 2025 – see [Individuals](#) | Australian Taxation Office

Contact

Danijela Jablanovic, Individuals and Intermediaries

Phone: **(07) 3213 5864**

Danijela.jablanovic@ato.gov.au

[4189] Deceased estates: right to occupy

Title

Draft Taxation Determination

What constitutes a right to occupy a dwelling 'under a deceased's will' for the purpose of obtaining the CGT exemption in section 118-195 of the *Income Tax Assessment Act 1997*?

Purpose

This draft 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

Mid 2026

Contact

Penny Hextall, Individuals and Intermediaries

Phone: **(03) 6221 0624**

Penny.Hextall@ato.gov.au

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 1 September 2025

[4130] Supplies of sunscreen

Title

Final Goods and Services Tax Determination

Supplies of sunscreen

Purpose

This Determination sets out the Commissioner's preliminary view on when a supply of a sunscreen preparation is GST-free under subsection 38-47(1) of the *A New Tax System (Goods and Services Tax) Act 1999*. Draft Goods and Services Tax Determination *GSTD 2024/D2 Goods and services tax: supplies of sunscreen* published on 14 August 2024. Comments period closed 13 September 2024.

Expected completion

Late 2025

Contact

Sharon Iselin, International, Support and Programs

Phone: **(07) 3121 7318**

Sharon.Iselin@ato.gov.au

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

Expected completion

To be advised

Contact

Bo-Mi Bender, Tax Counsel Network

Phone: **(03) 9937 9697**

Bo-Mi.Bender@ato.gov.au

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

Expected completion

To be advised

Contact

Bo-Mi Bender, Tax Counsel Network

Phone: **(03) 9937 9697**

Bo-Mi.Bender@ato.gov.au

[4175] Build-to-rent

Title

Draft update to Goods and Services Tax Ruling

Goods and Services Tax Ruling **GSTR 2012/6** *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 2012/6** will provide further clarity on how the existing law applies to modern build-to-rent developments and assist taxpayers to determine whether their premises are residential premises or commercial residential premises.

The Commissioner's view outlined in **GSTR 2012/6** remains unchanged and is not being reviewed. The intent of the draft update 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 draft update 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

Late 2025

Contact

Tanya O'Callaghan, International, Support and Programs

Phone: **(07) 3213 8429**

Tanya.O'Callaghan@ato.gov.au

[4186] Toddler formula products

Title

Draft Goods and Services Tax Determination

Supplies of toddler formula products

Purpose

This Determination will outline the Commissioner's view of the term 'infant' in the context of table item 13 of Schedule 2 to the *A New Tax System (Goods and Services Tax) Act 1999*, 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

To be advised

Comments

We are further considering the scope of the draft Determination.

Contact

Jo Drum, International, Support and Programs

Phone: **(03) 8792 1469**

Jo.Drum@ato.gov.au

QC 50319

Advice under development – excise issues

Advice and guidance we are developing on excise issues.

Last updated 1 September 2025

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

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 December 2025. 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

December 2025

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

Andrew Bennett, Excise Experience

Phone: **(08) 8208 1868**

Andrew.Bennett@ato.gov.au

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 December 2025. 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

December 2025

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

Andrew Bennett, Excise Experience

Phone: **(08) 8208 1868**

Andrew.Bennett@ato.gov.au

QC 51795

Advice under development – FBT issues

Advice and guidance we are developing on fringe benefits tax issues.

Last updated 1 September 2025

[4202] Calculation of electricity costs for plug-in hybrid electric cars charging at home [updated]

Title

Update to Practical Compliance Guideline

Practical Compliance Guideline PCG 2024/2DC *Electric vehicle home charging rate – calculating electricity costs when a vehicle is charged at an employee's or individual's home*

Purpose

We are updating PCG 2024/2 to provide a methodology for the calculation of the cost of electricity when a plug-in hybrid electric vehicle is charged at an employee's or individual's home. This adds to the methodologies currently provided in the Guideline for zero emissions vehicles.

Expected completion

November 2025

Comments

Draft update PCG 2024/2DC published on 29 May 2025. Comments period closed on 25 July 2025.

Contact

Amber Ibbott, Superannuation and Employer Obligations

PAGSPR@ato.gov.au

QC 50318

Advice under development – superannuation issues

Advice and guidance we are developing on superannuation issues.

Last updated 4 September 2025

[4182] Expenditure incurred under a non-arm's length arrangement and superannuation contributions [updated]

Title

Addendum to Law Companion Ruling

Law Companion Ruling LCR 2021/2 *Non-arm's length income – expenditure incurred under a non-arm's length arrangement*

Purpose

LCR 2021/2 is being updated to include the Commissioner's view as to how the amendments in explanations of the *Treasury Laws Amendment (Support for Small Business and Charities and Other Measures) Act 2024* apply in respect of the non-arm's length expenditure and non-arm's length component provisions.

Expected completion

September 2025

Comments

Draft update LCR 2021/2DC1 published on 27 November 2024.
Comments period closed on 24 January 2025. We are currently reviewing submissions.

Contact

Bonita Tsang, SEO

PAGSPR@ato.gov.au

Title

Addendum to Taxation Ruling

Taxation Ruling TR 2010/1DC *Income tax: superannuation contributions*

Purpose

TR 2010/1DC is being updated to include the Commissioner's view about the amendments in explanations of the *Treasury Laws Amendment (Support for Small Business and Charities and Other Measures) Act 2024*. In addition to updates for the non-arm's length expenditure amendments, TR 2010/1DC (which was previously issued for consultation on 28 July 2021) will also be updated with regard to issues such as in specie contributions, the maximum earnings test and the deductibility of contributions.

Expected completion

September 2025

Comments

The draft update to TR 2010/1DC2 published on 27 November 2024.
Comments period closed on 24 January 2025.

TR 2010/1DC was withdrawn on 27 November 2024.

Contact

Bonita Tsang, SEO

PAGSPR@ato.gov.au

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

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

Late 2025

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

Late 2025

Contact

PAGSPR@ato.gov.au

QC 50320

Advice under development – not-for-profit sector issues

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

Last updated 28 August 2025

We are not currently developing any advice and guidance on not-for-profit sector issues.

QC 57883

Advice under development – administration issues

Advice and guidance we are developing on administration issues.

Last updated 1 September 2025

[4246] Private rulings

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

To be advised

Comments

A further draft update to TR 2006/11 will be published for comment following finalisation of the proposed amendments set out in Taxation Ruling TR 2006/11DC *Private Rulings*, which published on 16 July 2025 and are explained in [4154] Pillar Two global and domestic minimum tax.

Contact

PublicGuidance@ato.gov.au

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.

QC 105457

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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