



## 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 about public advice and guidance



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 June 2026

### [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**

To be advised

## **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**

To be advised

## **Contact**

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

## **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

Mid 2026

## Contact

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# [4233] Income tax – work related travel expenses

## Title

Decision impact statement

[Decision impact statement](#) on *Commissioner of Taxation v Shaw* [2026] FCA 197

## Purpose

This Decision impact statement outlines the ATO's response in relation to the Federal Court's decision in this case, which determined that the taxpayer, an employee long-haul truck driver, was entitled to a deduction for work-related travel expenses claimed in respect of meals.

## Comments

The [Decision impact statement](#) on *Commissioner of Taxation v Shaw* [2026] FCA 197 published on 13 May 2026. Comments period closes on 12 June 2026.

## Contact

Stephanie Oates, Tax Counsel Network

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

### **Title**

Final Practical Compliance Guideline

Application of Part IVA to property development agreements involving long-term construction contracts – ATO compliance approach

### **Purpose**

This 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.

This Guideline accompanies Taxpayer Alert [TA 2026/1](#) *Contrived property development arrangements between related parties that defer recognition of income and exploit tax losses*.

### **Expected completion**

To be advised

### **Comments**

Draft Practical Compliance Guideline [PCG 2026/D2](#) *Application of Part IVA to property development arrangements involving long-term construction contracts – ATO compliance approach* published on 1 April 2026. Comments period closed 15 May 2026.

### **Contact**

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## **[4270] Dynamic pay as you go instalments – general interest charge on excessive**

## **variation [new]**

### **Title**

Draft Practical Compliance Guideline

Dynamic pay as you go instalments: general interest charge on excessive variation – ATO compliance approach

### **Purpose**

This draft Guideline outlines the Commissioner's practical compliance approach to the application of a general interest charge on excessive variations of pay as you go (PAYG) instalments under Subdivision 45-G of Schedule 1 to the *Taxation Administration Act 1953*, if taxpayers use the Dynamic PAYG instalment method.

### **Expected completion**

June 2026

### **Contact**

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## **[4284] Income tax – approach to characterising a genuine redundancy payment [new]**

### **Title**

Decision impact statement

[Decision impact statement](#) on *Commissioner of Taxation v Baya Casal* [2026] FCAFC 11

### **Purpose**

This Decision impact statement explains the Full Federal Court's decision in *Commissioner of Taxation v Baya Casal* [2026] FCAFC 11 concerning when a payment qualifies as a genuine redundancy payment under section 83 175 of the *Income Tax Assessment Act 1997*. The decision confirms that the test is one of fact and degree, requiring an evaluative and holistic assessment of whether a position

has genuinely ceased to exist. It also confirms that reductions in hours and remuneration are relevant considerations in this assessment, although they are not determinative.

## Comments

The [Decision impact statement](#) for *Commissioner of Taxation v Baya Casal* [2026] FCAFC 11 published on 27 May 2026. Comments period closes on 26 June 2026.

## Contact

Kate Power, Tax Counsel Network

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QC 50315

# Advice under development – international issues

Advice and guidance we are developing on international issues.

**Last updated** 1 June 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 & Anor* [\[2025\] 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 [Decision impact statement](#) on *Commissioner of Taxation v PepsiCo Inc & Anor* [2025] HCA 30.

## 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

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# [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**

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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**

June 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**

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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**

[IntangiblesArrangements@ato.gov.au](mailto:IntangiblesArrangements@ato.gov.au)

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

## **Title**

Final Practical Compliance Guideline

Thin capitalisation and the attribution of risk-weighted assets to Australian branches of foreign banks – ATO compliance approach

## **Purpose**

A final 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 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, and
- Draft Practical Compliance Guideline [PCG 2026/D1](#) *Thin capitalisation and the attribution of risk-weighted assets to Australian branches of foreign banks – ATO compliance approach*.

## Expected completion

To be advised

## Comments

Draft Practical Compliance Guideline [PCG 2026/D1](#) published on 25 March 2026. Comments period closed on 8 May 2026. Submissions are currently being considered.

## Contact

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# **[4249] Temporary absences from foreign service under section 23AG – removal of existing administrative approach [updated]**

## 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 in Australia that are directly related to their foreign service is being removed as it has been found to have no basis in law. This will apply prospectively from the start of the 2026–27 financial year.

## **Expected completion**

June 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** 1 June 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**

June 2026

## **Comments**

The development of the proposed draft Taxation Determination intended to accompany this draft Guideline is on hold (see [\[4259\] Satisfying the conditions in Subdivision 122-A when part of a back-to-back rollover](#)).

## **Contact**

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# **[4178] Cryptocurrency**

## **Title**

Draft Taxation Determination

Income tax: CGT consequences of using a smart contract to wrap and unwrap crypto assets

## **Purpose**

This draft Determination will consider how the CGT provisions apply when a crypto asset is sent to a wrapping contract to be wrapped or unwrapped. Wrapping contracts are a type of smart contract used to exchange one crypto asset for its wrapped equivalent, which is often done to enable compatibility with certain protocols or platforms.

This draft Determination does not apply to all forms of wrapping facilitated by smart contracts. It only applies to the specific wrapping arrangement set out in this draft Determination.

## **Expected completion**

August 2026

## **Contact**

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## **Title**

Draft Taxation Determination

Income tax: issue, receipt or disposal of a crypto asset by an airdrop

## **Purpose**

This draft Determination will consider how the income tax and CGT provisions apply when a crypto asset is issued, received or disposed of via an airdrop. Airdrops are a process whereby an issuer will distribute existing or newly created crypto assets to a recipient either in return for the recipient's provision of goods or services or as a reward for holding crypto assets or undertaking activities. Airdrops may be unsolicited by the recipient.

This draft Determination does not apply where the recipient receives the airdropped crypto assets in return for providing consideration in the form of currency or other crypto assets or where the airdrop is received as a reward for providing liquidity to a decentralised exchange.

## **Expected completion**

August 2026

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## **[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 2026

### **Contact**

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

### **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 closed 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*.

## **Expected completion**

To be advised

## **Comments**

The development of the draft Determination is currently on hold.

## **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 June 2026

# [4095] Definition of Australian consumer

## Title

Draft Goods and Services Tax Ruling

Goods and services tax: determining if you are making cross-border supplies to an Australian consumer

## Purpose

This Draft 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 the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

This Draft Ruling will replace Goods and Services Tax Ruling [GSTR 2017/1](#) *Goods and services tax: making cross border supplies to Australian consumers*, which will be withdrawn. However, the Commissioner's view has not changed. The new Draft Ruling will clarify and expand on the existing views in GSTR 2017/1. However, due to a number of structural changes and additions, we will issue a new Draft Ruling rather than publish a draft update to GSTR 2017/1.

The Draft Ruling includes:

- 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 goods and services tax
- 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.

## Expected completion

June 2026

## Contact

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## [4175] Build-to-rent

### Title

Addendum to Goods and Services Tax Ruling

Draft update to 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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## **[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**

July 2026

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## **[4268] Recipient created tax invoices [new]**

### **Title**

Draft Goods and Services Tax Ruling

Goods and services tax: recipient created tax invoices

## Purpose

This Draft Ruling will:

- outline the Commissioner's view on recipient created tax invoices (RCTIs) and the application of the *A New Tax System (Goods and Services Tax): Recipient Created Tax Invoice Determination 2023* ([2023 RCTI Determination](#))
- replace Goods and Services Tax Ruling [GSTR 2000/10](#) *Goods and services tax: recipient created tax invoices*, which outlined the application of previous RCTI determinations that have repealed, and
- explain the requirements of the 2023 RCTI Determination and clarify and expand on the existing views in GSTR 2000/10 (to the extent they do not relate to repealed RCTI determinations).

## Expected completion

July 2026

## Contact

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# [4277] Passing on excess GST under Division 142 [new]

## Title

Decision impact statement

[Decision impact statement](#) on *Geocon Land Holdings No. 5 Pty Ltd v Commissioner of Taxation* [2025] FCAFC 172

## Purpose

This Decision impact statement outlines the ATO's response to the Full Federal Court's decision in this case, which concerns whether an amount of excess GST had been passed on to purchasers of

residential units for the purposes of section 142-10 of the *A New Tax System (Goods and Services Tax) Act 1999*.

## Comments

The [Decision impact statement](#) on *Geocon Land Holdings No. 5 Pty Ltd v Commissioner of Taxation* [2025] FCAFC 172 published on 27 May 2026. Comments period closes on 26 June 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 June 2026

### **[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. 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

To be advised

## 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/D1W](#) *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. 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

To be advised

## 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 June 2026

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

## Title

Addendum 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 have issued 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

To be advised

## 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](#) [\[2023 FCAFC 76\]](#).

The draft update to [TR 2013/1](#) published on 29 April 2026. Comments period closes 12 June 2026.

## 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**

Final Law Administration Practice Statement

Administration of penalties for failure to comply with Single Touch Payroll 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**

To be advised

## **Comments**

Draft Law Administration Practice Statement [PS LA 2026/D2](#)  
*Administration of penalties for failure to comply with Single Touch Payroll reporting obligations* published on 12 March 2026. Comments period closed 24 April 2026.

## **Contact**

[PAGSPR@ato.gov.au](mailto:PAGSPR@ato.gov.au)

## Title

Final Law Administration Practice Statement

Administration of penalties for failure to comply with superannuation member account 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

To be advised

## Comments

Draft Law Administration Practice Statement [PS LA 2026/D1](#)  
*Administration of penalties for failure to comply with superannuation member account reporting* published on 12 March 2026. Comments period closed 24 April 2026.

## Contact

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

## Title

Addendum 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 and to clarify the status of superannuation income streams subject to a commutation authority. The update also clarifies 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

July 2026

## Comments

The draft update to [LCR 2016/9DC](#) published on 25 March 2026. Comments period closed 8 May 2026.

## Contact

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# [4253] Payday Super [updated]

## Title

Final 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 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

To be advised

## Comments

The following Draft Law Companion Rulings were published on 18 March 2026:

- [LCR 2026/D1](#) *Payday Super: qualifying earnings*
- [LCR 2026/D2](#) *Payday Super: eligible contributions*
- [LCR 2026/D3](#) *Payday Super: calculation and assessment of the superannuation guarantee charge*
- [LCR 2026/D4](#) *Payday Super: application and transitional provisions.*

Comments period closed 1 May 2026.

## Contact

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## Title

Final Law Administration Practice Statement

Exceptional circumstances determinations

## Purpose

This Practice Statement provides guidance to ATO staff when deciding whether to exercise the Commissioner's power to make an exceptional circumstances determination under new subsection 18C(4) of the *Superannuation Guarantee (Administration) Act 1992*. With Payday Super, where an employer falls under an exceptional circumstances

determination, they have a longer time than the usual 7 business days to make on-time super guarantee contributions to their employees' super funds during the relevant qualifying earnings days covered by the determination.

## Expected completion

To be advised

## Comments

Draft Law Administration Practice Statement [PS LA 2026/D3](#) *Payday Super: exceptional circumstances determinations* published on 27 May 2026. Comments period closes on 1 July 2026.

## Contact

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## Title

Draft Superannuation Guarantee Determination

Multiple employment relationships with the same person

## Purpose

This Determination reflects the Commissioner's longstanding view on the application of the superannuation guarantee charge to multiple employment contracts with the same employer, updated for the Payday Super measures applying from 1 July 2026.

ATO Interpretative Decision [ATO ID 2006/321](#) *Superannuation Guarantee Charge (SGC): two employment contracts*, which sets out that longstanding view, will apply to 30 June 2026.

This Determination will apply from 1 July 2026, coinciding with the commencement of the Payday Super measures.

## Expected completion

June 2026

## Contact

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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 June 2026

### [4072] When a private or public ancillary fund 'provides' a 'benefit' [updated]

#### 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

June 2026

## 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 closed 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 June 2026

## [4246] Private rulings [updated]

### Title

Addendum to Taxation Ruling

Taxation Ruling [TR 2006/11](#) *Private rulings*

### Purpose

TR 2006/11 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

June 2026

## Comments

Draft update to [TR 2006/11DC2](#) published on 11 February 2026.  
Comments period closed on 27 March 2026.

## Contact

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QC 57885

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**Last updated** 13 April 2026

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QC 105457

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