Print whole section

Public advice and guidance – completed issues

A listing of completed public advice and guidance issues.

2026 completed issues

This page will display a list of completed public advice and guidance issues for the 2026 year.

2025 completed issues

This page will display a list of completed public advice and guidance issues for the 2025 year.

2024 completed issues

A list of completed public advice and guidance issues for the 2024 year.

Project Refresh

The Project Refresh initiative modernised and updated a number of our public rulings.

2026 completed issues

This page will display a list of completed public advice and guidance issues for the 2026 year.

Last updated 2 November 2026

[4000] Royalties and software

Purpose

Taxation Ruling TR 2026/2 *Income tax: royalties – character of payments in respect of software and intellectual property rights* provides updated guidance on modern forms of software distribution, including digital channels and cloud computing. This Ruling provides 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*.

Outcome

TR 2026/2 published on 4 September 2026.

[4056] Decline in value of a depreciating asset

Purpose

This addendum clarifies 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.

Outcome

The addendum to Taxation Ruling TR 2017/1 *Income tax: deductions for mining and petroleum exploration expenditure* published on 11 March 2026.

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

Purpose

This Determination provides 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.

Outcome

Taxation Determination TD 2026/3 *Income tax: when does a private or public ancillary fund 'provide' a 'benefit'?* published on 10 June 2026.

[4083] Rental properties

Purpose

This Ruling replaces Taxation Ruling IT 2167 *Income Tax: rental properties – non-economic rental, holiday home, share of resident, etc. cases, family trusts cases* (now withdrawn). It also provides 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.

To accompany this Ruling, we also published 2 Guidelines explaining our compliance approach regarding:

- apportionment of deductions on a 'fair and reasonable' basis where the integrity rule relating to holiday homes does not apply, and
- the integrity rule relating to holiday homes.

Outcome

Taxation Ruling TR 2026/1 *Income tax: rental property income and deductions for individuals who are not in business* and Practical Compliance Guidelines PCG 2026/2 *Apportionment of rental property*

deductions – ATO compliance approach and PCG 2026/3 *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 20 May 2026.

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

Purpose

Minor updates were made to Goods and Services Tax Rulings GSTR 2003/3 *Goods and services tax: when is a sale of real property a sale of new residential premises?* and GSTR 2009/4 *Goods and services tax: new residential premises and adjustments for changes in extent of creditable purpose* 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.

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
- 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.

Outcome

Addenda to GSTR 2003/3 and GSTR 2009/4 published on 18 March 2026.

[4143] 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 Practical Compliance Guideline PCG 2019/1 *Transfer pricing issues related to inbound distribution arrangements*. 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.

Outcome

PCG 2019/1 was updated on 22 April 2026

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

Purpose

A Taxation Determination and related Practical Compliance Guideline were intended to set out the Commissioner's preliminary view in identifying the relevant shareholdings when applying the integrity rules and our proposed compliance approach in allocating resources under Division 1A of former Part IIIAA of the *Income Tax Assessment Act 1936*.

Outcome

After further technical advice and review, the Determination and Guideline will not be progressing at this time.

[4186] GST and formula products

Purpose

This Determination outlines 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*.

Outcome

Good and Services Tax Determination GSTD 2026/1 *Goods and services tax: supplies of formula products* published on 25 February

2026.

[4191] Significant global entities – ATO compliance approach for privately owned and wealthy groups

Purpose

Tailored guidance for large privately owned and wealthy groups on assessing and reporting significant global entity (SGE) status, including:

- SGE status reporting and record-keeping expectations
- practical examples of SGE self-assessment featuring common private group structures
- low-risk scenarios where SGE status reporting is unlikely to raise compliance concerns.

Outcome

Web guidance on Reporting significant global entity status for large private groups published on 29 January 2026.

[4203] Issuing education directions to trustees of self-managed super funds

Purpose

This Practice Statement provides guidance to ATO staff about whether to give a trustee or a director of a body corporate that is a trustee of a self-managed super fund an education direction under section 160 of the *Superannuation Industry (Supervision) Act 1993*.

Outcome

Law Administration Practice Statement PS LA 2026/1 *Self-managed superannuation funds – education directions for contraventions of the Superannuation Industry (Supervision) Act 1993* published on 15 January 2026.

[4233] Income tax – work-related travel expenses

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.

Outcome

The Decision impact statement on *Commissioner of Taxation v Shaw* [2026] FCA 197 published on 13 May 2026.

[4240] Income tax – our approach to occupancy expenses and home-to-work travel expenses

Purpose

This Decision impact statement outlines the ATO's response to *Commissioner of Taxation v Hall* [2026] FCAFC 43, which concerns whether rental payments and home-to-work travel expenses were deductible under section 8-1 of the *Income Tax Assessment Act 1997*. The Full Federal Court held that the rental outgoings were of a private and domestic character and, therefore, not deductible and that the car expenses were merely incurred by the taxpayer to get 'to' work and were not 'on' work. The decision does not represent a departure from established principles concerning section 8-1.

Comments

The Decision impact statement on *Commissioner of Taxation v Hall* [2026] FCAFC 43 published on 17 June 2026.

[4242] Superannuation reform: transfer balance cap

Purpose

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

Outcome

The addendum to LCR 2016/9 published on 15 July 2026.

[4246] Private rulings

Purpose

Taxation Ruling TR 2006/11 *Private rulings* outlines the private rulings system. It was 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*.

Outcome

The addendum to TR 2006/11 published on 22 July 2026.

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

Purpose

The existing administrative approach in 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?* 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 applies prospectively from the start of the 2026–27 financial year.

Outcome

The addendum to TD 2012/8 published on 7 October 2026.

[4253] Payday Super – ATO compliance approach for the first year [updated]

Purpose

This Practical Compliance Guideline sets out the ATO's compliance approach for the first year of the payday super law in respect of investigating a superannuation guarantee shortfall for a qualifying earnings day that occurs from 1 July 2026 to 30 June 2027 inclusive.

Outcome

Practical Compliance Guideline PCG 2026/1 *Payday Super – first year ATO compliance approach* published on 28 January 2026.

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.

Outcome

Law Administration Practice Statement PS LA 2026/2 *Payday Super: exceptional circumstances determinations* published on 1 October 2026.

[4262] Stay of taxation dispute [new]

Purpose

This Decision impact statement explains the impact of the Full Federal Court's decision in *Oracle Corporation Australia Pty*

Ltd v Commissioner of Taxation [2025] FCAFC 145 to allow Oracle's appeal and stay the Federal Court proceedings.

Comments

The Decision impact statement on *Oracle Corporation Australia Pty Ltd v Commissioner of Taxation* [2025] FCAFC 145 published on 4 September 2026.

[4269] International tax – approach to characterising a payment as a royalty, income derivation and diverted profits tax

Purpose

This Decision impact statement outlines the ATO's response in relation to the High Court's decision in this case, which set out that payments by an Australian bottler were not:

- made 'as consideration for' use of intellectual property and therefore not a 'royalty' for withholding tax purposes
- 'paid to' or 'derived by' the taxpayers for withholding tax purposes.

Furthermore, the diverted profits tax (DPT) did not apply for reasons that included there was no DPT tax benefit.

Outcome

The Decision impact statement on *Commissioner of Taxation v PepsiCo Inc & Anor* [2025] HCA 30 issued on 19 March 2026.

[4277] Passing on excess GST under Division 142

Purpose

This Decision impact statement outlines the ATO's response to the Full Federal Court's decision in this case, which concerned 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.

[4280] Assessable recoupment – amending penalty assessments – determination that no imputation benefit is to arise – onus of proof

Purpose

This Decision impact statement outlines the ATO's response to *Ziegler v Commissioner of Taxation* [2025] FCAFC 168, which considered the tax effect of various transactions undertaken by the taxpayer and associated entities following the settlement of earlier disputes with the Commissioner.

In particular, the court considered:

- whether a credit recorded on an income tax account was relevantly received as an assessable recoupment where a corresponding amount had been deducted from assessable income in an earlier income year
- the Commissioner's duty to assess penalties and notify liability to penalties where a previously notified liability is considered incorrect
- the proper identification of 'scheme' and 'purpose' relevant to a determination made under paragraph 177EA(5)(b) of the *Income Tax Assessment Act 1936* that no imputation benefit is to arise, and
- the statutory meaning of 'excessive' and the taxpayer's onus of proof in Part IVC proceedings.

The court's decision provides authoritative guidance on each issue and confirms key aspects of the Commissioner's existing administrative practice.

Outcome

The Decision impact statement on *Ziegler v Commissioner of Taxation* [2025] FCAFC 168 published on 17 June 2026.

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

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 confirmed 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 confirmed that reductions in hours and remuneration are relevant considerations in this assessment, although they are not determinative.

Comments

The Decision impact statement on *Commissioner of Taxation v Baya Casal* [2026] FCAFC 11 published on 27 May 2026.

QC 106061

2025 completed issues

This page will display a list of completed public advice and guidance issues for the 2025 year.

Last updated 2 February 2026

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

Purpose

The final Ruling updated the ATO view in Taxation Ruling TR 92/14W *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.

Outcome

Taxation Ruling TR 2025/1 *Income tax: exempt income of international organisations and persons connected with them* published on 24 September 2025.

[4056] Decline in value of a depreciating asset

Purpose

This decision impact statement provides the ATO's response to the Full Federal Court decision, which concerned whether the amount of the deduction available under section 40-25 of the *Income Tax Assessment Act 1997* (ITAA 1997) for the decline in value of a depreciating asset was the cost of that asset by virtue of the operation of section 40-80 of that Act.

Outcome

The Decision impact statement on Commissioner of Taxation v Shell Energy Holdings Australia Limited [2022] FCAFC 2 published on 31 January 2023. Comments period closed on 3 March 2023.

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

Purpose

Interim web guidance for alcohol producers on how to comply with their obligations while we finalise Draft Determinations ED 2024/D2 and WETD 2024/D1.

Outcome

Draft beer and cider taxation determinations published on 2 July 2025.

[4095] Cross-border supplies

Purpose

This Ruling has been modernised to reflect changes to subsection 38-190(3) of the *A New Tax System (Goods and Services Tax) Act 1999* made by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016* (SLA Act). The changes impact how goods and services tax (GST) applies to cross-border supplies. Schedule 2 of the SLA Act (generally about business-to-business supplies) applies from 1 October 2016.

Comments

Goods and Services Tax Ruling GSTR 2025/1 *Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia* published on 23 July 2025.

Purpose

This Ruling has modernised and incorporates amendments made by the SLA Act. The changes impact how GST applies to cross-border supplies. Schedule 1 of the SLA Act (about business to consumers supplies) applies from 1 July 2017 and Schedule 2 of the SLA Act (generally about business-to-business supplies) applies from 1 October 2016.

Comments

Goods and Services Tax Ruling GSTR 2025/2 *Goods and services tax: supplies of things (other than goods or real property) where effective use or enjoyment of the supply takes place outside Australia* published on 23 July 2025.

[4111] Supplies of land with no improvements involving multiple titles

Purpose

The addendum to Goods and Services Tax Ruling GSTR 2006/6 *Goods and services tax: improvements on the land for the purposes of Subdivision 38-N and Division 75* reflects the decision of the Full

Federal Court in *Commissioner of Taxation v Landcom* [2022] FCAFC 204 – that where a single piece of land comprising separately titled lots is supplied, each lot is considered separately when applying the unimproved land provisions.

Comments

The addendum to GSTR 2006/6 published on 19 March 2025.

[4115] Personal services business and Part IVA

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.

Comments

Practical Compliance Guideline PCG 2025/5 *Personal services businesses and Part IVA of the Income Tax Assessment Act 1936* published on 28 November 2025.

[4116] Thin capitalisation

Purpose

Compliance guidance on the Commissioner's application of Part IVA and the debt deduction creation rules' (DDCRs) specific anti-avoidance provision (section 820-423D of the *Income Tax Assessment Act 1997*) to certain restructures.

Comments

Practical Compliance Guideline PCG 2025/2 *Restructures and the thin capitalisation and debt deduction creation rules – ATO compliance approach* published on 20 August 2025.

A further update to PCG 2025/2 published on 1 October 2025.

This update amends the Guideline to include Schedule 3, which outlines our targeted compliance approach in relation to certain matters arising under the third-party debt test. This Guideline should be read in conjunction with TR 2025/2.

Purpose

This Ruling provides interpretive guidance on aspects of the third-party debt test introduced as part of the *Treasury Laws Amendment (Making Multinationals Pay Their Fair Share – Integrity And Transparency) Act 2024*.

Comments

Taxation Ruling TR 2025/2 *Income tax: aspects of the third-party debt test in Subdivision 820-EAB of the Income Tax Assessment Act 1997* published on 1 October 2025.

Please note, there is one remaining thin capitalisation product still under development as at October 2025; see [4116] Thin capitalisation.

[4125] Food of a kind marketed as prepared meals

Purpose

This Determination provides the Commissioner's view on the meaning of 'food of a kind marketed as a prepared meal' by reference to key concepts referred to in the Federal Court decision in *Simplot Australia Pty Limited v Commissioner of Taxation* [2023] FCA 1115.

Comments

Goods and Services Tax Determination GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal* published on 23 July 2025.

[4130] Supplies of sunscreen

Purpose

This Determination sets out the Commissioner's 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*.

Comments

Goods and Services Tax Determination GSTD 2025/2 *Goods and services tax: supplies of sunscreen* published on 19 November 2025.

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

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.

Comments

Taxation Determination TD 2025/6 *Income tax: 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 24 September 2025.

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

Purpose

This Practice Statement outlines the Commissioner's approach to public country-by-country (CBC) reporting exemptions. It includes:

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

Comments

Practice Statement PS LA 2025/2 *Public country-by-country reporting exemptions* published 5 December 2025.

[4154] Pillar Two global and domestic minimum tax

Purpose

This web content provides information on key aspects of the new measure, including:

- when, how and who the Pillar Two rules apply to
- lodging, paying and other obligations for Pillar Two
- Pillar Two interactions with Australian domestic tax laws.

Comment

Global and domestic minimum tax published on 19 May 2025.

An addendum to Taxation Ruling TR 2006/11 *Private rulings* published on 15 October 2025.

Purpose

This Guideline introduced additional lodgment obligations for in-scope multinational enterprise groups.

This Practical Compliance Guideline outlines the ATO's transitional approach and expectations in relation to these new lodgment obligations.

Comments

Practical Compliance Guideline PCG 2025/4 *Global and domestic minimum tax lodgment obligations – transitional approach* published on 26 November 2025.

[4162] Foreign superannuation fund and applicable fund earnings

Purpose

This Decision impact statement outlines the ATO's response to this case, which concerns when a taxpayer is able to make a choice to have applicable fund earnings with respect to a payment from a foreign superannuation fund assessed to an Australian complying superannuation fund rather than themselves.

Comments

The Decision impact statement on Came v Federal Commissioner of Taxation [2023] AATA 3951, originally published on 4 December 2024, was updated on 13 March 2025 following the closure of the comments period.

[4165] Disregarding private company loan repayments

Purpose

This Determination sets out the ATO's view about the interaction of sections 109 R and 109 T of the *Income Tax Assessment Act 1936*, including whether section 109 R of that Act can operate to disregard loan repayments in cases where there is a notional deemed loan because of sections 109 T and 109 W.

Comments

Taxation Determination TD 2025/5 *Income tax: disregarding certain payments under section 109R of the Income Tax Assessment Act 1936 in determining how much of a loan has been repaid in situations where notional loans are involved* published on 20 August 2025.

[4166] Advice fees paid by superannuation funds

Purpose

This Guideline sets out a methodology that superannuation funds (other than self-managed superannuation funds (SMSFs)) can use to determine the extent to which payments of financial advice fees satisfy paragraph (d) of table item 5 of subsection 295-490(1) of the *Income Tax Assessment Act 1997*.

It also outlines our compliance approach in relation to a superannuation fund's obligation to withhold from payments for personal financial advice fees in the income years prior to 1 July 2019, including SMSFs.

Comments

Practical Compliance Guideline PCG 2025/1 *Fees for personal financial advice paid from member accounts by superannuation funds – apportioning the deduction and pay as you go withholding obligations* published on 29 May 2025.

[4169] Part IVA held not to apply to a scheme involving use of intra-group debt to acquire an Australian subsidiary productive of tax benefits in Australia

Purpose

This decision impact statement outlines the ATO's response to this case. The court concluded that the general anti-avoidance provision in Part IVA of the *Income Tax Assessment Act 1936* did not apply to a scheme under which the applicant claimed deductions in Australia for interest and carry forward losses incurred from intra-group debt taken on to acquire an Australian subsidiary as part of the acquisition of a pharmaceutical business.

Comments

The Decision impact statement on Mylan Australia Holding Pty Ltd v Commissioner of Taxation (No 2) published on 28 February 2025.

[4172] Application of CGT event K6

Purpose

The addendum revises aspects of TR 2004/18 about how the capital gain is calculated when a CGT event K6 happens. It will focus on the interpretation and application of subsection 104-230(6) of the *Income Tax Assessment Act 1997*, including the approach to working out

which items of post-CGT property relevant capital proceeds are reasonably attributable to.

Comments

Updated Taxation Ruling TR 2004/18 *Income tax: capital gains: application of CGT event K6 (about pre-CGT shares and pre-CGT trust interests) in section 104-230 of the Income Tax Assessment Act 1997* published on 23 July 2025.

[4176] Disqualifying individuals from acting as trustee for superannuation entities

Purpose

This Decision impact statement outlines the ATO's views on the decision in this case, which set aside the Commissioner's decision to disqualify the applicant under subsection 126A of the *Superannuation Industry (Supervision) Act 1993* from acting as a trustee or a responsible officer of a corporate trustee of superannuation entities.

Comments

The Decision impact statement on Merchant and Commissioner of Taxation [2024] AATA 1102 published on 15 January 2025.

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

Purpose

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

Outcome

The addendum to LCR 2021/2 published on 24 September 2025.

Purpose

Taxation Ruling TR 2010/1 *Income tax: superannuation contributions* has been 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 2010/1 has also be updated to include in specie contributions, the maximum earnings test and the deductibility of contributions.

Outcome

The addendum to TR 2010/1 published on 24 September 2025.

[4190] Affidavit of company director to revoke or reduce an estimate of liability to PAYG withholding

Purpose

This Decision impact statement outlines the ATO's response to the decision of the Full Federal Court. The court considered whether a company director could file an affidavit under table item 2 of subsection 268-40(1) of Schedule 1 to the *Taxation Administration Act 1953* to effect a revocation or reduction of an estimate. The affidavit was filed in a proceeding to recover from the director a director's penalty in relation to that estimate. That estimate was made under Division 268 in respect of pay as you go withholding liability of the company.

Outcome

The Decision impact statement on Mandalinic v Stone (Liquidator) [2023] FCAFC 146 published on 19 February 2025.

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

Purpose

This Guideline outlines the framework we use to assess risk in relation to the integrity measure in section 207-159 of the *Income Tax Assessment Act 1997* that prevents certain types of distributions from being frankable.

Outcome

Practical Compliance Guideline PCG 2025/3 *Capital raised for the purpose of funding franked distributions – ATO compliance approach* published on 24 September 2025.

[4201] Early stage innovation company schemes and Part IVA

Purpose

This Determination provides the Commissioner's view on whether Part IVA of the *Income Tax Assessment Act 1936* applies to early stage innovation company (ESIC) schemes as described in Taxpayer Alert TA 2024/1 *Early stage investor tax offset claimed using circular financing arrangements*.

Outcome

Taxation Determination TD 2025/3 *Income tax: application of Part IVA of the Income Tax Assessment Act 1936 to certain early stage innovation company investment arrangements* published on 18 June 2025.

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

Purpose

We have updated 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.

Comments

Practical Compliance Guideline PCG 2024/2 *Electric vehicle home charging rate – calculating electricity costs when a vehicle is charged at an employee's or individual's home* published on 20 November 2025.

[4208] Luxury cars and trading stock

Purpose

This Decision impact statement outlines the ATO's response to this case, which considered whether the use of luxury cars as trading stock and for public display in a museum was solely for a 'quotable purpose' under the *A New Tax System (Luxury Car Tax) Act 1999*.

Outcome

The Decision impact statement on Automotive Invest Pty Limited v Commissioner of Taxation [2024] HCA 36 published on 11 December 2024.

[4218] Exchange of information between competent authorities and Australia's transfer pricing laws

Purpose

This Decision impact statement outlines the Commissioner's response to a decision of the Federal Supreme Court of Switzerland. In its decision, the court dismissed a Swiss company's appeal against a lower Swiss court's earlier decision to uphold the fulfillment of a request for information relevant to a transfer pricing audit that the ATO made to the Swiss Federal Tax Administration under Article 25 of the *Convention between Australia and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income, with Protocol* [2014] ATS 33.

Comments

The Decision impact statement on A. AG v Federal Tax Administration 2C 219/2024 published on 10 October 2025. Comments period closed on 7 November 2025.

QC 103769

2024 completed issues

A list of completed public advice and guidance issues for the 2024 year.

Last updated 1 September 2025

The following public advice and guidance issues have been completed.

[3702] Capital allowances – composite items

Purpose

This Ruling addresses the issue of whether an asset that is made up of a number of parts or components (that is, the composite item) is itself a depreciating asset, or whether one or more of its components are separate depreciating assets.

Outcome

Taxation Ruling TR 2024/1 *Income tax: composite items – identifying the relevant depreciating asset for capital allowances* published on 31 January 2024.

[3708] Forex realisation event 4

Purpose

An updated draft Determination was originally proposed to clarify whether forex realisation event 4 happens on the repayment of a loan obligation incurred prior to the effective date of an applicable functional currency choice and denominated in the same non-Australian dollar currency that later becomes the applicable functional currency.

Outcome

After consideration of this issue, on 26 June 2024 we amended the withdrawal notice dated 8 October 2014 for Draft Taxation Determination TD 2014/D10 *Income tax: does forex realisation event 4 happen to the debtor under subsection 775-55(1) of the Income Tax Assessment Act 1997 on repayment of a loan taken out prior to the effective date of a choice to use the applicable functional currency and denominated in the same non-AUD currency that later becomes the applicable functional currency?*.

We will apply the view that forex realisation event 4 happens in the circumstances outlined in former TD 2014/D10 to gains and losses where the applicable functional currency election is made on or after 12 June 2024.

[3718] Corporate limited partnership 'credits'

Purpose

This Ruling clarifies when a corporate limited partnership 'credits' an amount to one of its partners within the meaning of section 94M of the *Income Tax Assessment Act 1936*.

Outcome

Taxation Ruling TR 2024/2 *Income tax: when does a corporate limited partnership 'credit' an amount to a partner in that partnership?* published on 21 February 2024.

[3869] Time limits on entitlements to tax credits

Purpose

This Ruling sets out the Commissioner's views on when entitlements to an input tax credit or fuel tax credit do not cease.

Outcome

Miscellaneous Taxation Ruling MT 2024/1 *Miscellaneous tax: time limits for claiming an input tax or fuel tax credit* published on 4 December 2024.

[3887] Infrastructure privatisation framework

Purpose

This guidance outlines the ATO's position on the taxation of social infrastructure Public Private Partnerships (PPPs).

Outcome

Taxation of PPPs for social infrastructure projects was published on 10 April 2024.

[3899] Division 7A – undue hardship – corporate trustees

Purpose

This guidance outlines whether a corporate trustee could suffer undue hardship on payment of a debt owed to a company for the purposes of subsection 109G(4) of the *Income Tax Assessment Act 1936*.

Outcome

Debt forgiveness by private companies was published on 30 May 2024.

[3938] Superannuation income stream

Purpose

Taxation Ruling TR 2013/5 *Income tax: when a superannuation income stream commences and ceases* was impacted by the legislative amendments flowing from the 2016 Budget announcement of the transfer balance cap, which limits the superannuation interests that a person can have in retirement phase. This Addendum updated the legislative references in the Ruling as a result of these amendments, as well as addressing other amendments, including to the definition of a superannuation income stream benefit.

Outcome

The addendum to TR 2013/5 published on 26 June 2024.

[3950] OECD hybrid mismatch rules

Purpose

This guidance addresses the Commissioner's view on key aspects of the 'subject to foreign income tax' definition, with particular focus on treatment of intra-group payments between members of the same US consolidated group.

Outcome

Hybrid mismatch rules, which explains how the hybrid mismatch rules work and when they apply, published on 25 January 2024.

[4006] Intangibles arrangements

Purpose

The Guideline sets out the ATO's compliance approach to international arrangements connected with the development, enhancement, maintenance, protection and exploitation of intangible assets; specifically, the potential application of the transfer pricing, general anti-avoidance rule and the diverted profits tax provisions.

Outcome

Practical Compliance Guideline PCG 2024/1 *Intangibles migration arrangements* published on 24 January 2024.

[4015] Supply of burial rights by a government agency

Purpose

This Determination sets out the Commissioner's view on the GST consequences where an Australian Government agency supplies a right of burial in respect of a public cemetery.

Outcome

Goods and Services Tax Determination GSTD 2024/2 *Goods and services tax: is the supply of a burial right in respect of a public cemetery subject to GST?* published on 4 December 2024.

[4030] Water rights

Purpose

The draft Determination intended to clarify whether certain CGT assets, such as water access entitlements, are 'taxable Australian real property' in order to provide certainty to foreign residents on whether a capital gain or loss from a CGT event that happens in relation to interests in water access entitlements is disregarded.

Outcome

This draft Determination was removed from the Advice under development program in September 2024. Following the Budget measure announced on 14 May 2024 to make amendments to the foreign resident capital gains tax regime, on 23 July 2024 Treasury issued a consultation paper titled Strengthening the foreign resident capital gains tax regime for public comment. Work on this draft Determination has ceased and the need for public advice and guidance on this issue will be assessed as part of public advice and guidance plans for amendments related to the Budget measure.

[4042] Ordinary meaning of the term 'employee'

Purpose

We reviewed several products that provided guidance on the meaning of the term 'employee' to reflect the direction provided in the High Court decision in *Construction, Forestry, Maritime, Mining and Energy Union v Personnel Contracting Pty Ltd* [2022] HCA 1.

For more information, see the Decision impact statement on Construction, Forestry, Maritime, Mining and Energy Union v Personnel Contracting Pty Ltd [2022] HCA 1.

Outcome

Practical Compliance Guideline PCG 2023/2 *Classifying workers as employees or independent contractors – ATO compliance approach* published on 6 December 2023.

The addendum to Taxation Ruling TR 2023/4 *Income tax: pay as you go withholding – who is an employee?* published on 11 December 2024.

[4043] Suspected external fraud

Purpose

The Practice statement outlines when the Commissioner can remediate suspected fraud undertaken by unconnected third parties.

Outcome

Law Administration Practice Statement PS LA 2024/1 *Suspected fraud involving unconnected third parties* was published on 12 December 2024.

[4054] Fringe benefits tax and electric vehicles

Purpose

This Guideline considers both fringe benefits tax and income tax issues and provides a methodology to enable users of electric vehicles to determine an approximate cost for the electricity when charging an electric vehicle at home.

Outcome

Final Practical Compliance Guideline PCG 2024/2 *Electric vehicle home-charging rate: calculating electricity costs when charging a zero or low emissions vehicle at an employee's or individual's home* published on 1 February 2024.

[4055] Financial advice fees

Purpose

This Determination sets out the Commissioner's view on the deductibility of financial advice fees under sections 8-1 (deductions) or 25-5 (deductions for tax-related expenses) of the *Income Tax Assessment Act 1997* for individuals who are not carrying on a business.

This Determination broadens and updates Taxation Determination TD 95/60 *Income tax: are fees paid for obtaining investment advice an allowable deduction under section 8-1 of the Income Tax Assessment Act 1997 (ITAA 1997) for taxpayers who are not carrying on an investment business?*

Outcome

Final Taxation Determination TD 2024/7 *Income tax: deductions for financial advice fees paid by individuals who are not carrying on an investment business* published on 25 September 2024.

[4057] Deductibility of self-education expenses

Purpose

This Ruling provides an update of Taxation Ruling TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business* (withdrawn) to reflect the repeal of section 82A of the *Income Tax Assessment Act 1936*, include new case law and ensure consistency of language across related rulings. It also includes content from Taxation Ruling TR 92/8 *Income tax: deductibility of self-education expenses* (withdrawn) regarding why certain legs of travel are or are not deductible.

Outcome

Taxation Ruling TR 2024/3 *Income tax: deductibility of self-education expenses incurred by an individual* published on 21 February 2024.

[4060] ATM fees and credit, debit and prepaid card surcharges

Purpose

The addenda to Goods and Services Tax Rulings GSTR 2014/2 *Goods and services tax: treatment of ATM service fees, credit card surcharges and debit card surcharges* and GSTR 2002/2 *Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions* outline the ATO's position on the meaning of 'ATM' and 'ATM Services' following the decision in *Banktech Group Pty Ltd v Commissioner of Taxation* [2023] AATA 3850.

Outcome

The addenda to GSTR 2014/2 and GSTR 2002/2 published on 20 November 2024.

[4063] Determining the amount of statutory income that is non-arm's length income

Purpose

Subsection 295–550(1) of the *Income Tax Assessment Act 1997* (ITAA 1997) refers to 'an amount of ordinary or statutory income' that is non-arm's length income (NALI) as a result of a scheme in which the parties were not dealing with each other at arm's length in relation to the scheme.

Statutory income includes the net capital gain as calculated using the method statement in subsection 102–5(1) of the ITAA 1997 (including the application of capital losses, discount percentage and small business concessions) and, as such, is relevant in calculating:

- statutory income for the purposes of subsection 295–550(1) of the ITAA 1997, and
- tax payable by superannuation funds, approved deposit funds and pooled superannuation trusts using the method statement in subsection 295–10(1) of the ITAA 1997.

This final Determination addresses how these provisions interact to determine the amount of statutory income that is NALI where a capital gain arises as a result of non-arm's length dealings.

Outcome

Taxation Determination TD 2024/5 *Income tax: how the non-arm's length income and capital gains tax provisions interact to determine the amount of statutory income that is non-arm's length income* published on 17 July 2024.

[4065] Liability of a legal personal representative of a deceased person

Purpose

This Guideline has been updated to provide improved certainty for legal personal representatives when finalising less complex estates.

Outcome

An update to Practical Compliance Guideline PCG 2018/4 *Income tax – liability of a legal personal representative of a deceased person* was published on 10 April 2024.

[4081] Corporate collective investment vehicles

Purpose

This Ruling represents the Commissioner's view on the operation of the corporate collective investment vehicle regime and supports its introduction.

Outcome

Final Law Companion Ruling LCR 2024/1 *The corporate collective investment vehicle regime* published on 2 October 2024.

[4087] Resident trust beneficiaries and income from foreign trusts

Purpose

The Practical Compliance Guideline provides taxpayers with:

- guidance on common scenarios where section 99B of the *Income Tax Assessment Act 1936* (ITAA 1936) should be considered
- practical guidance about record-keeping, and
- information about when the Commissioner will apply compliance resources to review the application of section 99B of the ITAA 1936 to distributions from non-resident trusts to beneficiaries.

The Determination addresses the hypothetical resident taxpayer tests in paragraphs 99B(2)(a) and (b) of the ITAA 1936.

Outcome

Practical Compliance Guideline PCG 2024/3 *Section 99B of the Income Tax Assessment Act 1936 – ATO compliance approach* and Taxation Determination TD 2024/9 *Income tax: factors taken into account applying paragraphs 99B(2)(a) and (b) of the Income Tax Assessment Act 1936* published on 27 November 2024.

[4096] Supplies of combination food

Purpose

The Determination provides the Commissioner's view on the meaning of 'food that is a combination of one or more foods' for the purposes of paragraph 38-3(1)(c) of *A New Tax System (Goods and Services Tax) Act 1999* following the Administrative Appeals Tribunal decision in *Chobani Pty Ltd and Commissioner of Taxation* [2023] AATA 1664.

Outcome

Goods and Services Tax Determination GSTD 2024/1 *Supplies of combination food* published on 28 February 2024.

[4100] Deductibility of settlement payment

Purpose

This Decision impact statement outlines the ATO's response to the Federal Court decision on *Commissioner of Taxation v Wood* [2023] FCA 574 which concerned whether a payment made by the taxpayer

to settle litigation after his relevant employment ended was deductible under section 8-1 of the *Income Tax Assessment Act 1997*.

Outcome

The Decision impact statement on Commissioner of Taxation v Wood was published on 21 February 2024 and no further updates will be made.

[4109] First home super saver scheme

Purpose

The *Treasury Laws Amendment (2023 Measures No. 3) Act 2023* amends the law from 15 September 2024 to improve the flexibility and operation of the first home super saver (FHSS) scheme. The final Taxation Ruling and Super Guidance Note outline the operation of the FHSS scheme as amended. Law Companion Ruling LCR 2018/5 *First home super saver scheme* and Super Guidance Note GN 2018/1 *First home super saver scheme* have been withdrawn.

Outcome

Taxation Ruling TR 2024/4 *First home super saver scheme* and Superannuation Guidance Note GN 2024/1 *First home super saver scheme* published on 16 September 2024.

[4110] Trustee risk reserve expenses

Purpose

This Determination sets out the Commissioner's view on the deductibility for the superannuation fund, under section 8-1 of the *Income Tax Assessment Act 1997*, of payments made by the trustee of the fund (in its capacity as trustee) to the trustee in its own capacity to address the trustee's risk of exposure arising from amendments to section 56 of the *Superannuation Industry (Supervision) Act 1993*. The amendments were effective from 1 January 2022 and expanded the range of penalties that could be incurred by a trustee for which they can no longer use trust assets to pay.

Outcome

Taxation Determination TD 2024/6 *Income tax: trustee risk reserves – deductibility of payments made by a superannuation fund to its trustee* published on 24 July 2024.

[4114] Application of non-arm's length provisions

Purpose

This Decision impact statement outlines the ATO's response to the Administrative Appeals Tribunal's decision in *BPFN and Commissioner of Taxation* [2023] AATA 2330, which was about whether the non-arm's length income provision in subsection 295-550(5) of the *Income Tax Assessment Act 1997* applied to distributions made to a self-managed superannuation fund.

Outcome

The Decision impact statement on BPFN and Commissioner of Taxation published on 10 April 2024 and no further updates will be made.

[4116] Thin capitalisation

Purpose

On 8 April 2024, the *Treasury Laws Amendment (Making Multinationals Pay Their Fair Share – Integrity and Transparency) Act 2024* received Royal Assent. Schedule 2 of that Act amends the *Income Tax Assessment Act 1936,* the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953* to update Australia's thin capitalisation rules.

Outcome

The updated Thin capitalisation guide published on 24 July 2024 reflects these amendments. The new content incorporates changes to entity classification and the introduction of 3 new thin capitalisation tests.

[4119] Victorian Taxi Reform Fairness Fund Payments

Purpose

The Decision impact statement on *Bains and Commissioner of Taxation* [2023] AATA 2477 outlined the ATO's response to the Administrative Appeals Tribunal's decision that a payment received by a Victorian taxi licence holder from the Victorian Taxi Reform Fairness Fund is not income according to ordinary concepts.

Outcome

Taxi licence holders – payments and levies has been updated to provide current advice on tax obligations for taxi industry assistance payments.

[4125] Frozen foods marketed as prepared meals

Purpose

The Decision impact statement outlines the ATO's response to the Federal Court decision on *Simplot Australia Pty Limited v Commissioner of Taxation* [2023] FCA 1115, which concerned whether 6 frozen food products were of a kind 'marketed as a prepared meal' and therefore taxable under paragraph 38-3(c) of the *A New Tax System (Goods and Services Tax) Act 1999*.

Outcome

The Decision impact statement on Simplot Australia Pty Limited v Commissioner of Taxation published on 8 November 2023 and no further updates will be made. Work continues on reviewing impacted advice and guidance outlined in the Decision impact statement.

[4131] Application of the promoter penalty laws

Purpose

This Practice Statement provides guidance on the application of Division 290 of Schedule 1 to the *Taxation Administration Act 1953* (promoter penalty laws). The ATO updated this Practice Statement and our website content to reflect the amendments to the promoter penalty laws that came into effect on 1 July 2024.

Among other things, the legislative amendments:

- expand the scope of schemes to which the promoter penalty laws will apply
- increase the maximum penalties for contraventions, and
- change the definition of when a person will be a 'promoter' of a 'tax exploitation scheme'.

Outcome

The updated Law Administration Practice Statement PS LA 2021/1 *Application of the promoter penalty laws* published on 21 August 2024.

[4138] Sale of residential premises – profit-making purpose

Purpose

This Decision impact statement outlines the ATO's response to the Administrative Appeals Tribunal decision in *Bowerman and Commissioner of Taxation* [2023] AATA 3547, which concerned the deductibility under section *8-1 of the Income Tax Assessment Act 1997* of a loss incurred by an individual on the sale of her home which she acquired with the purpose of making a profit in a commercial manner.

Outcome

The Decision impact statement on Bowerman and Commissioner of Taxation published on 13 March 2024 and no further updates will be made.

[4139] Decisions made by the Commissioner in the general administration of taxation laws

Purpose

This Practice Statement explains the purpose, nature and scope of the Commissioner's general administration of the taxation laws. It also contains guidance about the escalation of general administration decisions to the Commissioner.

This Practice Statement improves how key concepts are explained in it to focus the guidance on the making of general administration decisions that are most commonly about the allocation of ATO resources. We also clarify the types of general administration decisions that should be escalated to the Commissioner and the process for that escalation.

Outcome

The revised Law Administration Practice Statement PS LA 2009/4 *When a proposal requires an exercise of the Commissioner's powers of general administration* published on 31 July 2024.

[4144] Inbound related-party financing for private groups in the property and construction industry

Purpose

This guidance helps privately owned and wealthy groups in the property and construction industry comply with their obligations and mitigate tax risks associated with their inbound related-party financing arrangements. It also includes examples of inbound related-party financing arrangements.

Outcome

Inbound related-party financing for private groups in the property and construction industry web guidance published on 10 December 2024.

[4149] OECD hybrid mismatch rules

Purpose

This Determination sets out the Commissioner's view on certain aspects of the 'liable entity' and 'hybrid payer' definitions in Division 832 of the *Income Tax Assessment Act 1997*.

Outcome

Taxation Determination TD 2024/4 *Income tax: hybrid mismatch rules – application of certain aspects of the 'liable entity' and 'hybrid payer' definitions* published on 3 July 2024.

[4155] Eligibility of R&D activities and feedstock adjustment

Purpose

This Decision impact statement outlines the ATO's response to the Administrative Appeals Tribunal's (AAT's) decision in *GQHC and Commissioner of Taxation* [2024] AATA 409. In this case, the AAT considered:

- whether the Commissioner has the power to assess or make decisions as to whether a research and development (R&D) entity's registered activities consisted of eligible R&D activities as defined in Division 355 of the *Income Tax Assessment Act 1997*
- the eligibility of GQHC's registered activities, and
- (assuming an R&D tax offset was available) whether expenditure incurred by GQHC in acquiring or producing both day-old broiler chickens and poultry feed given to chickens were feedstock input expenditure which requires a feedstock adjustment.

Outcome

The Decision impact statement on GQHC and Commissioner of Taxation published on 12 April 2024. The comments period closed on 10 May 2024 and no further updates will be made.

[4163] Is a contract lecturer of a higher education provider an employee or an independent contractor?

Purpose

This Decision impact statement outlines the ATO's response to *JMC Pty Ltd v Commissioner of Taxation* [2023] FCAFC 76, which concerned whether a contract lecturer of a higher education provider was engaged as an employee or an independent contractor pursuant to:

- the common law meaning of the term 'employee' under subsection 12(1) of the *Superannuation Guarantee (Administration) Act 1992* (SGAA), or
- the extended meaning of the word contained in subsection 12(3) of that the SGAA
- Under subsection 12(3) of the SGAA, an individual is an employee of an engaging entity where they work under a contract that is wholly or principally for their labour.

Outcome

The Decision impact statement on JMC Pty Ltd and Commissioner of Taxation published on 15 May 2024. The comments period closed on 14 June 2024 and no further updates will be made. Draft Taxation Ruling TR 2023/4DC1 *Income tax and superannuation guarantee: who is an employee?* published on 26 June 2024 (with the comments period closing 9 August 2024) includes updates related to this decision.

[4164] An individual will be an employee of an engaging entity where they work under a contract that is wholly or principally for their labour

Purpose

This Decision impact statement outlines the ATO's response to *Jamsek v ZG Operations Australia Pty Ltd (No 3)* [2023] FCAFC 48, which concerns whether the appellants were employees of the first and second respondents (ZG Operations Australia Pty Ltd and its predecessors) pursuant to subsection 12(3) of the *Superannuation Guarantee (Administration) Act 1992*. Under subsection 12(3) of that

Act, an individual will be an employee of an engaging entity where they work under a contract that is wholly or principally for their labour.

Outcome

The Decision impact statement on Jamsek v ZG Operations Australia Pty Ltd (No 3) published on 15 May 2024. The comments period closed on 14 June 2024 and no further updates will be made. Draft Taxation Ruling TR 2023/4DC1 *Income tax and superannuation guarantee: who is an employee?* published on 26 June 2024 (with the comments period closing 9 August 2024) includes updates related to this decision.

[4167] Claiming input tax credits and creditable acquisitions when carrying on an enterprise

Purpose

This Decision impact statement outlines the ATO's response to this case, which concerned whether creditable acquisitions were made in carrying on any enterprise and, if so, whether input tax credits can be claimed.

Outcome

The Decision impact statement on Konebada Pty Ltd ATF the William Lewski Family Trust v Commissioner of Taxation was published on 21 August 2024 and no further updates will be made.

[4173] Australian Defence Force redundancy and termination payments

Purpose

This Decision impact statement outlines the ATO's response to this case, which concerned whether the termination payment made to a colonel in the Australian Regular Army was a genuine redundancy payment under section 83-175 of the *Income Tax Assessment Act 1997*.

Outcome

The Decision impact statement on Fidge and Commissioner of Taxation was published on 21 August 2024 and no further updates will be made.

[4199] Obligations and rights of payers, recipients and the Commissioner where an amount has been withheld

Purpose

Law Administration Practice Statement PS LA 2011/11 *Refunds of certain pay as you go withholding amounts* has been updated to include information on foreign resident capital gains withholding. It outlines the obligations and rights of payers, recipients and the Commissioner where an amount has been withheld in error, purportedly under the pay as you go withholding system. General information is also provided as to how recipients may obtain a refund of incorrectly withheld amounts.

Outcome

The update to PS LA 2011/11 published on 5 December 2024.

QC 101180

Project Refresh

The Project Refresh initiative modernised and updated a number of our public rulings.

Last updated 5 August 2025

The Project Refresh initiative modernised and updated a number of our public rulings and resulted in withdrawals of some obsolete rulings. This work is now integrated into 'business as usual', aligned with business priorities.

See Advice under development program for information about priority public advice and guidance, including updates to existing products, in development.

QC 50322

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