



Top 500 tax performance program 2025 findings report

Read our 2025 findings report for insights and best practice for Top 500 privately owned and wealthy groups.

27 November 2025

Our 2025 findings report shines a light on the key tax issues for the Top 500 privately owned and wealthy groups tax performance program.

This year's report draws on extensive engagement with Top 500 groups and their advisers. It's designed to help these groups strengthen compliance and governance by providing practical insights, including:

- our assurance approach and model of engagement
- key program results and recommendations
- requirements to achieve justified trust
- the importance of tax governance to ensure groups get the basics right
- the tax issues that affect Top 500 groups.

Assistant Commissioner Glenn Cooper discussed the 2025 report:

'Our Top 500 findings report demonstrates the Tax Avoidance Taskforce's commitment to ensuring Australia's wealthiest private groups are paying the right amount of tax through our robust assurance processes and our justified trust approach.'

'The report provides a comprehensive overview of our assurance and compliance results, and highlights practical steps Top 500 groups can take to show they are meeting their tax obligations, such as

strengthening governance, improving transparency, and addressing known risks early.'

'The report also covers our key focus areas and priorities for 2026 that Top 500 groups need to be aware of and address.'

If you're part of a Top 500 group or advising one, this report is essential reading. It's your guide to understanding tax behaviours, governance practices, and tax issues, and will ensure that you stay ahead of emerging risks.

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