



# **Taxation Administration (Exemptions from Requirement to Lodge Australian IIR/UTPR Tax Return and Australian DMT Tax Return) Determination 2025**

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I, Will Day, Deputy Commissioner of Taxation, make the following instrument.

Dated 19 December 2025

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Will Day  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *Taxation Administration (Exemptions from Requirement to Lodge Australian IIR/UTPR Tax Return and Australian DMT Tax Return) Determination 2025*.

## 2 Commencement

(1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

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| <b>Commencement information</b> |  |                     |
|---------------------------------|--|---------------------|
| <b>Column 1</b>                 | <b>Column 2</b>                              | <b>Column 3</b>     |
| <b>Provisions</b>               | <b>Commencement</b>                          | <b>Date/Details</b> |
| 1. The whole of this instrument | The day after this instrument is registered. |                     |

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Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

(2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under subsections 127-35(5) and 127-45(5) in Schedule 1 to the Act.

## 4 Guide to this instrument

This instrument sets out the circumstances in which a Group Entity of an Applicable MNE Group need not lodge an Australian DMT tax return or an Australian IIR/UTPR tax return for a Fiscal Year.

A Group Entity may be exempt from the requirement to lodge an Australian DMT tax return for a Fiscal Year in circumstances set out in sections 6, 8, 9 and 10. A GloBE Joint Venture or GloBE JV Subsidiary of an Applicable MNE Group to which section 127-55 in Schedule 1 to the Act applies may also be exempt from lodging an Australian DMT tax return for a Fiscal Year in the circumstances set out in sections 7 and 9. A GloBE JV Subsidiary may also be exempt from lodging an Australian DMT tax return under section 10.

A Group Entity may be exempt from the requirement to lodge an Australian IIR/UTPR tax return for a Fiscal Year in circumstances set out in section 11.

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## 5 Definitions

Note: A number of expressions used in this instrument have the same meaning as in Schedule 1 to the Act. Expressions in Schedule 1 to the Act have the same meaning as in the ITAA 1997 (see section 3AA of the Act). The following expressions, which are used in this instrument, are defined in section 995-1 of the ITAA 1997:

- (a) Applicable MNE Group;
- (b) approved form;
- (c) Australian DMT tax return;
- (d) Australian IIR tax;
- (e) Australian IIR/UTPR tax return;
- (f) Australian UTPR tax;
- (g) consolidated group;
- (h) Constituent Entity;
- (i) Fiscal Year;
- (j) GloBE Excluded Entity;
- (k) GloBE Investment Entity;
- (l) GloBE Joint Venture;
- (m) GloBE JV Subsidiary;
- (n) GloBE located;
- (o) GloBE Main Entity;
- (p) GloBE Permanent Establishment;
- (q) GloBE Securitisation Entity;
- (r) GloBE Ultimate Parent Entity
- (s) Group Entity;
- (t) head company;
- (u) MEC group;
- (v) Minimum Tax Act;
- (w) Minimum Tax Rules;
- (x) subsidiary member.

In this instrument:

**Act** means the *Taxation Administration Act 1953*.

**Allocable Share** has the meaning given by the Minimum Tax Rules.

**Controlling Interest** has the meaning given by the Minimum Tax Act.

**Direct Ownership Interest** has the meaning given by the Minimum Tax Act.

**Domestic Top-up Tax Amount** has the meaning given by the Minimum Tax Act.

**Filing Constituent Entity** has the meaning given by the Minimum Tax Act.

**Financial Accounting Net Income or Loss** has the meaning given by the Minimum Tax Act.

**Flow-through Entity** has the meaning given by the Minimum Tax Act.

**GloBE Income** has the meaning given by the Minimum Tax Rules.

**IIR Top-up Tax Amount** has the meaning given by the Minimum Tax Act.

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***Indirect Ownership Interest*** has the meaning given by the Minimum Tax Act.

***Insurance Investment Entity*** has the meaning given by the Minimum Tax Rules.

***ITAA 1997*** means the *Income Tax Assessment Act 1997*.

***Low-Taxed Constituent Entity*** has the meaning given by the Minimum Tax Rules.

***Ownership Interest*** has the meaning given by the Minimum Tax Act.

***Parent Entity*** has the meaning given by the Minimum Tax Rules.

***Reverse Hybrid Entity*** has the meaning given by the Minimum Tax Rules.

***Stateless Constituent Entity*** has the meaning given by the Minimum Tax Act.

***Tax Transparent Entity*** has the meaning given by the Minimum Tax Rules.

***Top-up Tax*** has the meaning given by the Minimum Tax Rules.

***Total UTPR Top-up Tax Amount*** has the meaning given by the Minimum Tax Rules.

## **6 Exemption for certain subsidiary members of consolidated groups and MEC groups from the requirement to lodge an Australian DMT tax return**

A Group Entity of an Applicable MNE Group need not lodge an Australian DMT tax return for a Fiscal Year if it is a subsidiary member of a consolidated group or a MEC group to which subsection 2-40(2) of the Minimum Tax Rules applies for the Fiscal Year.

## **7 Exemption for certain GloBE Joint Ventures and GloBE JV Subsidiaries from the requirement to lodge an Australian DMT tax return**

A GloBE Joint Venture or a GloBE JV Subsidiary of an Applicable MNE Group to which section 127-55 in Schedule 1 to the Act applies need not lodge an Australian DMT tax return for a Fiscal Year if:

- (a) it is a subsidiary member of a consolidated group or a MEC group to which subsection 2-40(2) of the Minimum Tax Rules applies for the Fiscal Year; or
- (b) all of the following apply for the Fiscal Year:
  - (i) it is not GloBE located in Australia;
  - (ii) it is not a Flow-through Entity that was created in Australia;
  - (iii) it is not a GloBE Main Entity in respect of a GloBE Permanent Establishment that is GloBE located in Australia;
  - (iv) it is not a GloBE Main Entity in respect of a GloBE Permanent Establishment in relation to which paragraph 19(1)(d) of the Minimum Tax Act applies, and that is a place of business (including a deemed place of business) in Australia.

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Note : Under section 127-55 in Schedule 1 to the Act, sections 127-45 and 127-50 of that Schedule apply for the Fiscal Year in relation to a GloBE Joint Venture or a GloBE JV Subsidiary in the same way they apply in relation to a Group Entity of an Applicable MNE Group. For that purpose, the GloBE Joint Venture and its GloBE JV Subsidiaries are treated as Group Entities of a separate Applicable MNE Group for the Fiscal Year, and the GloBE Joint Venture is treated as the GloBE Ultimate Parent Entity of that separate Applicable MNE Group.

## **8 Exemption for certain Group Entities that are not GloBE located in Australia from the requirement to lodge an Australian DMT tax return**

- (1) A Group Entity of an Applicable MNE Group need not lodge an Australian DMT tax return for a Fiscal Year if the Group Entity is not GloBE located in Australia for the Fiscal Year.
- (2) Subsection (1) does not apply if the Group Entity is, for the Fiscal Year:
  - (a) a Stateless Constituent Entity under subsection 41(3) of the Minimum Tax Act that was created in Australia; or
  - (b) a GloBE Main Entity in respect of a GloBE Permanent Establishment that is GloBE located in Australia; or
  - (c) a GloBE Main Entity in respect of a GloBE Permanent Establishment to which paragraph 19(1)(d) of the Minimum Tax Act applies and that is a place of business (including a deemed place of business) in Australia.

## **9 Exemption for certain GloBE Securitisation Entities from the requirement to lodge an Australian DMT tax return**

A Group Entity of an Applicable MNE Group, or a GloBE Joint Venture or GloBE JV Subsidiary of an Applicable MNE Group to which section 127-55 in Schedule 1 to the Act applies, need not lodge an Australian DMT tax return for a Fiscal Year if it is a GloBE Securitisation Entity to which subsection 2-35(3) of the Minimum Tax Rules applies for the Fiscal Year.

## **10 Exemption for certain Flow-through Entities from the requirement to lodge an Australian DMT tax return**

- (1) A Group Entity or a GloBE JV Subsidiary of an Applicable MNE Group need not lodge an Australian DMT tax return for a Fiscal Year if, for the Fiscal Year:
  - (a) it is a Flow-through Entity that is not:
    - (i) a Reverse Hybrid Entity that is created in Australia; or
    - (ii) a GloBE Main Entity in respect of a GloBE Permanent Establishment that is GloBE located in Australia; or
    - (iii) a GloBE Main Entity in respect of a GloBE Permanent Establishment to which paragraph 19(1)(d) of the Minimum Tax Act applies and that is a place of business (including a deemed place of business) in Australia; or
    - (iv) a GloBE Ultimate Parent Entity that is GloBE located in Australia; and

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- (b) its Financial Accounting Net Income or Loss is reduced to zero by applying the method outlined in subsection 3-255(1) of the Minimum Tax Rules, or would have been reduced to zero if that subsection had applied to the Group Entity or GloBE JV Subsidiary for the Fiscal Year; and
- (c) it does not have a Domestic Top-up Tax Amount greater than zero.

(2) Subsection (1) does not apply to a Group Entity where it would have been the GloBE Ultimate Parent Entity of the Applicable MNE Group if any Controlling Interest in the Group Entity held by a GloBE Excluded Entity had been disregarded.

## **11 Exemption from the requirement to lodge an Australian IIR/UTPR tax return**

- (1) A Group Entity of an Applicable MNE Group need not lodge an Australian IIR/UTPR tax return for a Fiscal Year if:
  - (a) the Group Entity is:
    - (i) not a Parent Entity that is GloBE located in Australia for the Fiscal Year; or
    - (ii) a Parent Entity that is GloBE located in Australia for the Fiscal Year and all the Constituent Entities, GloBE Joint Ventures and GloBE JV Subsidiaries of the Applicable MNE Group in which it holds a Direct Ownership Interest or an Indirect Ownership Interest are GloBE located in Australia for the Fiscal Year; or
    - (iii) a Parent Entity that is GloBE located in Australia for the Fiscal Year and to which the ordering rule in subsection 2-5(5) of the Minimum Tax Rules applies, such that it does not have an IIR Top-up Tax Amount for the Fiscal Year; and
  - (b) any of the following apply:
    - (i) the Group Entity is a subsidiary member of a consolidated group or MEC group to which subsection 2-50(2) of the Minimum Tax Rules applies for the Fiscal Year;
    - (ii) the Group Entity is not GloBE located in Australia for the Fiscal Year and it is not a GloBE Main Entity in respect of a GloBE Permanent Establishment that is GloBE located in Australia for the Fiscal Year;
    - (iii) the Group Entity is a GloBE Investment Entity or Insurance Investment Entity for the Fiscal Year;
    - (iv) the Group Entity is a GloBE Securitisation Entity in respect of which paragraph 2-85(2)(c) of the Minimum Tax Rules applies for the Fiscal Year;
    - (v) the Fiscal Year starts on or before 31 December 2024;
    - (vi) any of the circumstances specified in subsection (2) apply in respect of the Applicable MNE Group for the Fiscal Year.

(2) For the purposes of subparagraph (1)(b)(vi), the circumstances are that:

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- (a) the Total UTPR Top-up Tax Amount of the Applicable MNE Group would be reduced to zero for the Fiscal Year under section 2-55 of the Minimum Tax Rules if the assumptions in subsection (3) were made; or
- (b) a Filing Constituent Entity has made, or could have made, an election under subsection 8-225(3) of the Minimum Tax Rules that applies to the jurisdiction in which the GloBE Ultimate Parent Entity of the Applicable MNE Group is GloBE located (the UPE jurisdiction) and the following amounts would be reduced to zero under section 2-55 of the Minimum Tax Rules if the assumptions in subsection (3) were made:
  - (i) the Top-up Tax of each Low-Taxed Constituent Entity of the Applicable MNE Group, other than a Constituent Entity that is GloBE located in the UPE jurisdiction; and
  - (ii) the GloBE Ultimate Parent Entity's Allocable Share of the Top-up Tax of each GloBE Joint Venture, and of each of its GloBE JV Subsidiaries (if any), of the Applicable MNE Group, other than a GloBE Joint Venture or GloBE JV Subsidiary that is GloBE located in the UPE jurisdiction.

(3) The assumptions for the purposes of subsection (2) are that:

- (a) each Constituent Entity, GloBE Joint Venture and GloBE JV Subsidiary of the Applicable MNE Group, other than a Constituent Entity, GloBE Joint Venture or GloBE JV Subsidiary to which subsections 2-25(1) or (5) of the Minimum Tax Rules would apply, has an amount of Top-up Tax for the Fiscal Year greater than zero before any adjustments under section 2-55 of the Minimum Tax Rules; and
- (b) each Constituent Entity of the Applicable MNE Group to which paragraph (a) applies is a Low-Taxed Constituent Entity for the Fiscal Year; and
- (c) each Constituent Entity, GloBE Joint Venture or GloBE JV Subsidiary of the Applicable MNE Group to which paragraph (a) applies has an amount of GloBE Income for the Fiscal Year greater than zero for the purposes of working out a Parent Entity's Allocable Share of the Top-up Tax of the Constituent Entity, GloBE Joint Venture or GloBE JV Subsidiary.