Cooperative compliance: earlier engagement, transparency and greater certainty
Welcome message

From the Deputy Commissioner, Indirect Tax

Welcome to the last edition of the Large business bulletin for 2013.

I recently attended the Corporate Tax Association GST Intensive conference. While I took this opportunity to discuss the ATO landscape, it was also a good opportunity to discuss and to listen to your perspectives as we move into a changing environment. Similarly, Deputy Commissioner, Public Groups and International, Shane Reardon, and I have been attending meetings with major firms and professional organisations to ensure we appreciate the issues of large corporates.

Our Commissioner has expressed his desire for us to transform our services so they are more relevant to the community. Earlier this year he noted the changes to the dentistry industry in the past 30 years, stating that this is the level of change our organisation needs to aspire to. We want to create an environment where taxpayers are willing to voluntarily seek our services, rather than fearing and avoiding interaction with us. One way that we are working to achieve this is by consistently reviewing and updating our cooperative compliance processes, to ensure they continue to be beneficial for all parties.

The ATO Annual report 2012–13 has been released. It contains detailed information on our services, performance and the demands of the organisation in administering Australia’s tax and superannuation systems.

We want to align our services to yours to better understand how you work. We are focusing on continuing to build early, transparent engagement with you through these processes. This edition explores some of these in more detail, including our annual compliance arrangements and advance pricing arrangements.

In this edition’s Feature article, Deputy Commissioner, Mark Konza gives us an insight into what we are doing in our fight against base erosion and profit shifting (BEPS) under the Corporate Tax Erosion project. Mark and his team have been working towards gaining a better understanding of what drives BEPS and working collaboratively with international parties to address these issues.

Another important area of focus for us is to support government priorities and respond to recommendations from our external scrutineers. This edition features an article outlining what we are doing to implement recommendations from the Inspector-General of Taxation’s review into improving the self-assessment system. Some of these recommendations specifically relate to the administration of our cooperative compliance products, and we’re pleased to report on the progress that has been made to implement a number of these.

There is also an update on our review into the ATO’s consultative arrangements, and how the Large Business Liaison Group will continue to discuss and address issues with large taxpayers under these new arrangements. We also explain how we are actioning the changes to Australia’s transfer pricing laws and introduce a new compliance approach that will provide you with clarification on indirect tax issues.

2013 has again been another busy year with the arrival of a new Commissioner, changes to our structure, and a drive towards a fresh, more modern approach to our services. I look forward to working with you to explore how we can continue to improve our approach to ensure our administration is fair, efficient and sustainable.

I wish you all a safe and happy holiday period.

James O’Halloran
Deputy Commissioner
Indirect Tax
Australian Taxation Office
Tackling base erosion and profit shifting

Base erosion and profit shifting (BEPS) is a growing community and government concern. Deputy Commissioner, Mark Konza gives us an insight into what we’re doing to tackle BEPS under the Corporate Tax Erosion project.

Driving collaborative approaches on international taxation matters to ensure jurisdictions get their fair share of taxation is a priority highlighted in our Commissioners’ statement 2013–14. As Deputy Commissioner, Shane Reardon mentioned in the September edition, I have responsibility for leading our international responsibilities to address BEPS.

Gaining a better understanding of some of the drivers of tax base erosion and enhanced international collaboration has been a strong focus for us during the past five months. Our preliminary findings confirm that the global models adopted by some foreign multinational enterprises (MNEs) are resulting in tax being minimised or eliminated from both a source and residency perspective.

As discussed in the Organisation for Economic Co-operation and Development (OECD) BEPS Action Plan, the characteristics of the digital economy together with the use of low-tax jurisdictions pose a number of issues for current domestic and international tax frameworks and challenge assumptions underlying the allocation of taxing rights.

Analysis of both large technology companies and e-commerce facilitated industries, such as retail, has identified a large disparity between the level of economic activity that these MNEs have in Australia and the amount of assessable income reported and tax (income and indirect) collected in Australia.

We have been engaging with our Joint International Tax Shelter Information Centre (JITSIC) and OECD country members to develop more cooperative compliance approaches to address this issue.

A workshop involving a number of countries was held in October. At the workshop, we shared information on what we know about how MNEs operate in the digital economy through the analysis of some broad business structures and typologies.
The aim of the workshop was to develop a shared understanding so that countries dealing with e-commerce companies can make informed compliance decisions based on a shared global understanding of their structures. We also discussed how the respective revenue authorities can work together on a global scale. The workshop marks the beginning of our countries’ cooperation on this matter.

The information and intelligence coming out of the workshop supplements the work of the various OECD groups, by ensuring they have a strong factual basis upon which to conduct their analysis.

Australia (Treasury and ATO) is represented on several OECD working parties and task forces to address BEPS-related issues and foster more collaborative approaches to tax administration.

These groups include:
- the Task Force on the Digital Economy
- Working Party 1 on Tax Conventions and related questions, with a focus on:
  - treaty abuse
  - artificial avoidance of permanent establishment status
  - dispute resolution
- Working Party 2 on Tax policy analysis and tax statistics to establish methodologies to collect and analyse data on BEPS and actions to address it
- Working Party 6 on the Taxation of MNEs, which focuses on:
  - hard to value intangibles and cost contribution arrangements
  - risk, re-characterisation and methods
  - financial transactions, including loans, financial and performance guarantees, insurance arrangement and similar matters
  - transfer pricing documentation
- Working Party 9 – Consumption Taxes
- Working Party 10 on the Exchange of Information and Tax Compliance
- Working Party 11 on Aggressive Tax Planning to focus on:
  - hybrid mismatch arrangements
  - controlled foreign companies
  - interest deductions and other financial payments
  - mandatory disclosure rules

While preventing BEPS, we need to maintain a balance that encourages successful businesses to continue operating in Australia. We have received useful advice on how to maintain that balance in discussions with members of the legal and accounting professions, and with representatives of large business.
Advance pricing arrangement program

The advance pricing arrangement (APA) program is one of our key cooperative compliance processes and an integral part of our international tax strategy. An APA provides you with the opportunity to reach an agreement with us on the application of the arm’s length principle to your dealings with international related parties.

We encourage taxpayers to apply for APAs because they provide:
- greater certainty
- reduced compliance costs
- reduced risk of audit and penalties.

The ability to provide taxpayers with greater certainty makes it an important part of our compliance framework. We expect to see continued interest in the program into the future.

The program is being updated to ensure it reflects changes in the global economy, the community and our broader profit-shifting work. As part of our management of risks associated with APA applications, the willingness of taxpayers to enter into APAs needs to be balanced against appropriate compliance outcomes.

We continually evaluate the efficiency and effectiveness of the program and how we can improve its administration. We are currently:
- measuring program effectiveness by analysing the long-term tax outcomes of the APA program
- reviewing our annual APA update to ensure the information provided is useful to key stakeholders
- implementing monthly reporting of key metrics.

We have also intensified our level of stewardship of the program to ensure a consistent and quality level of service. Key changes include conducting additional upfront workshops with internal experts to address whole-of-tax code issues, and the selective use of more-frequent transfer pricing review panels.

This increased scrutiny aims to decrease timeframes, allowing collateral issues to be identified more quickly and dealt with more efficiently. We will also identify, at an earlier stage, APA requests that are not appropriate for the APA program.

Find out more
We reserve the right not to accept an APA request or withdraw from the process if we do not receive information that is timely, relevant and comprehensive. For more information refer to PS LA 2011/1 ATO’s Advance pricing arrangement program.

Our APA program is available to provide taxpayers with practical certainty and to reduce compliance costs. Most taxpayers will be suitable for an APA, and we encourage you to apply.
The latest on ACAs

Our annual compliance arrangements (ACAs) are one of the ways we manage our compliance relationship with large taxpayers. Developed in collaboration with the taxpayer, they can provide an effective and transparent way of managing tax compliance.

There has been a number of developments in our ACA program over the past year, including:
- the signing of four new ACAs
- two ACA renewals
- two ACAs currently in negotiation for renewal.

We currently have 22 operational ACAs in place which cover one or more taxes. The value of ACAs can be gauged by the continuing commitment by large taxpayers to remain in the program. We are also seeing a trend of taxpayers coming back to us and including more than one tax in their original arrangement.

Taxpayers that enter into an arrangement are able to manage their planning and compliance from a position of greater certainty, and if technical issues are identified, they can be managed in real time.

ACAs are available for the majority of taxes, including income tax, GST, excise, fringe benefits tax (FBT), minerals resource rent tax and petroleum resource rent tax. ACAs are best suited to our key taxpayers as classified under our Risk-differentiation framework (RDF).

Find out more
Refer to Annual compliance arrangements – what you need to know.

RTPs – the results are in

Large taxpayers are continuing to disclose tax risks in the reportable tax position (RTP) schedule.

Now in its second year, the schedule requires large taxpayers to disclose their most contestable and material tax positions. This assists us in identifying areas of uncertainty in the tax law and is improving our dialogue with taxpayers about their risk ratings and corporate governance.

For the 2012–13 financial year, 162 higher consequence taxpayers who do not have an ACA with us were required to lodge the schedule. Higher consequence taxpayers are those in the ‘higher risk’ or ‘key taxpayer’ categories under our RDF.

Assistant Commissioner, Judy Morris said we are currently reviewing disclosures lodged within the schedule for 2012–13.

‘The information provided is giving us further insight into the varying tax risks from different industries, with many relating to the taxation of international activities,’ she said.

Responses have included disclosures made in relation to international tax matters including transfer pricing, and other risks, such as capital gains tax. The latest lodgments indicate an increased number of positions that were about as likely or less likely to be correct as incorrect (Category A RTP) compared to those made in 2011–12. This suggests a better understanding of the breadth of RTP definitions.

The schedule complements our pre-lodgment compliance review (PCR) product by operating as a ‘safety net’ to the usual PCR process. It is a particularly useful identification tool for tax positions that are decided late in the PCR process, just prior to lodgment.

Once lodged, a copy of the schedule is provided to the relevant compliance team managing that taxpayer’s PCR. They then confirm known disclosures, and address any further issues within the post-lodgment PCR process.

Evaluation of the processes, RTP categories and disclosures to understand the effectiveness of the schedule continues.

Find out more
Reportable tax position schedule.

Large business bulletin DECEMBER 2013
Commissioner of Taxation Chris Jordan and three ATO officers recently attended the 43rd meeting of the Study Group on Asian Tax Administration and Research (SGATAR) in Jeju, Korea.

Representatives from 16 participating tax administrations attended the meeting to share ideas and address issues of tax avoidance and evasion in the Asian Pacific region.

Outcomes from the meeting included agreement on how member administrations would work together on:
- facilitating exchange of information to address offshore tax evasion
- reducing the tax gap
- efficient and effective tax debt management.

The Commissioner spoke at the meeting as leader of the host tax administration for the 44th SGATAR meeting, to be held in Sydney next year.

‘The ATO aims to be a leading tax and super administration known for our contemporary service, expertise and integrity,’ he said.

‘To achieve this vision, we are keen to build on the proud history of SGATAR to drive collaborative approaches on international taxation matters to ensure jurisdictions get their fair share of taxation.’

The Commissioner outlined a potential focus on collaboration for the meeting next year to address areas including:
- profit shifting – delivering a fair share of tax
- transparency – the seamless exchange of information
- building and supporting capability.

‘I am keen to work with our Asian region colleagues to explore areas of concern, and areas of opportunity, for our respective administrations,’ he said.

The 44th SGATAR meeting will be held in November 2014 in Sydney.
Changes to our medium and large compliance lines

Our organisational structure has previously adopted a market segment approach based on turnover. We have recently decided to align ourselves with the legal structures used by businesses.

Increasingly, legal structure, ownership, reporting requirements and governance arrangements shape how a business operates. By changing our structure we can mirror these characteristics and deliver more flexible and responsive services to taxpayers.

The changes are driven by our commitment to deliver services and communications that match contemporary business practices. The changes are a direct response to the intent and outcomes expressed in the Commissioners’ statement 2013–14 and the ATO Annual plan 2013–14.

As a result:

- our Large Business and International business line is now known as Public Groups and International (PG&I)
- our Medium business line is now known as Private Groups and High Wealth Individuals (PGH).

PG&I are responsible for all listed entities, all foreign owned entities and the ATO’s international strategy.

There will be no negative impacts to taxpayer service levels or disruption to compliance activity currently underway.

We continue to be open for business, with all current work continuing within current teams. If casework is significantly progressed within PG&I or PGH it will stay in that area until finalisation, regardless of segment.

We are considering what changes may be needed to our RDF approach, rulings procedures, independent review processes and objections. We will keep you informed.

To maximise the advantages provided by the new arrangements, we will be reviewing our overall approaches over the next three to six months to determine how we can provide better and more targeted services.

Our staff response to the change has been positive, with our officers seeing this as an opportunity to broaden their expertise. We appreciate your patience as we work through any teething issues this large organisational change may incur.

Indirect taxes – new large market compliance product

In recent years, we have increased our focus on indirect tax governance and risk management in the large market. This continues with the introduction of the key taxpayer review.

The key taxpayer review aims to provide an increased level of certainty that tax risks are being managed effectively across an economic group. It enhances our engagement and compliance effort in alignment with our RDF.

The review:

- focuses on early intervention and prevention
- allows us to better understand taxpayer activities
- utilises the taxpayer’s existing internal review processes, potentially reducing:
  - compliance costs
  - the intensity of the review in comparison to other reviews and audits
  - the time taken
- promotes taxpayer review and the collaborative resolution of issues
- provides assurance, through an appropriate level of testing, that taxpayers are complying with their indirect tax obligations.

How are taxpayers selected?

Some indicators we will assess when considering the need for a key taxpayer review include, but are not limited to:

- compliance history and behaviour
- potential risks and issues identified
- the results of a governance or risk management workshop where the level of assurance required was not achieved.

A number of key taxpayer reviews have now commenced. You will be notified in writing if you are selected for a key taxpayer review.

Find out more
Contact your indirect tax relationship manager.
IGT review into self-assessment

In February this year, the Inspector-General of Taxation (IGT) publicly released his Review into improving the self-assessment system. The review resulted in a number of recommendations, including several aimed at improving the way we interact with large taxpayers.

In response to the Inspector-General's recommendation to provide more information about our RDF, we published new information in our Large business and tax compliance publication. This includes the factors we use to determine your RDF risk categorisation and how we use the RDF to address tax risk. As our approaches to identifying and managing risk improve and mature, we will communicate these changes to taxpayers to assist them in being able to resolve any issues with us.

We have published more information on our real-time compliance products, including annual compliance arrangements (ACA) and pre-lodgment compliance reviews.

The process in updating this information included:
- reviewing the way these products operate
- consultation with a number of key stakeholders, including the Large Business Liaison Group and the Corporate Tax Advisory Group.

We are refining our ACA program after considering how other jurisdictions operate similar programs. Changes to our ACA program following this review are expected to be published in early 2014.

Early engagement on amendments and objections

A new early engagement process has been established for large taxpayers who want to correct or make a change to their income tax return.

The process, for amendments and objections, became available from 1 November 2013.

The aim of early engagement is to provide you with an opportunity to meet with us prior to making a decision on whether to lodge an amendment or objection request. It will be available when you want to:
- correct an error you have made on a previously lodged income tax return
- change a technical position you have adopted in an income tax return
- object to the assessment you have received for an income tax return.

The early engagement approach will assist with faster resolution of issues by bringing the right people together to discuss how best to deal with the correction or change.

You can request an early engagement meeting by emailing Independent_Review@ato.gov.au.

Your request should include a brief summary outlining what you want corrected or changed, and the reasons why.

Find out more
For more information view Objections and amendments – early engagement.
If you don’t have a relationship manager, the LST can provide you with services for administrative enquiries across income tax, GST and excise. You can contact them with enquiries on a broad range of topics, including:
- BAS and income tax lodgments
- registration queries
- FBT, pay as you go and pay as you earn matters
- voluntary disclosures
- deferrals
- consolidations entry and exits
- debts and accounting issues
- online support and education.

They are also the contact point for matters arising from lower consequence RDF letters, that are currently being issued. If you have any general enquiries about your risk categorisation or how it applies, the LST should be your first point of contact.

You can contact the LST by calling (02) 9685 8735. General enquiries can also be directed to LargeServiceTeam@ato.gov.au

Liaising with large business
This year we conducted a review of our external consultative arrangements to ensure they are targeted and results driven.

As a result, a new consultation framework has been developed to make our consultation more effective and dynamic, and to ensure we consult appropriately with the right people, on the right issues, in a timely way.

Under the new arrangements, our peak forum for consulting with large taxpayers, the former Large Business Advisory Group, has transitioned to the Large Business Liaison Group (LBLG). The LBLG is one of eight key ATO stewardship committees. It will continue to support the key relationships that reflect the large taxpayer community.

2013 was a busy year for our forum members, who worked with us to discuss and influence the big tax topics affecting large taxpayers.

We consulted with members to review and co-design a number of significant issues, including our:
- new independent review function
- relationship management across excise, GST and income tax, including development of our new one relationship model for large business
- service commitments and key performance indicators relevant to large taxpayers.

Looking forward to 2014, the LBLG will focus on high-level, significant matters where the outcomes are considered to be in the national interest. It will continue to influence the strategic direction of our tax and superannuation systems. The Large business bulletin will continue to keep you updated on the issues discussed and decisions made at these meetings.
Changes to Australia’s transfer pricing laws

The latest additions to Division 815 of the Income Tax Assessment Act 1997 (ITAA 1997) received royal assent on 29 June 2013. This means that Subdivisions 815-B, C and D became effective from 1 July 2013.

Subdivision 815-A received royal assent on 8 September 2012, and applies in conjunction with Division 13 ITAA 1936 up to 30 June 2013.

These legislative changes followed the government’s review of Australia’s transfer pricing rules announced in November 2011 and are also part of the government’s approach to combat BEPS. The changes:

■ confirm that Australia’s tax treaties operate as intended
■ provide direct access to the OECD guidance material as an aid to interpretation
■ align the transfer pricing laws with our self-assessment regime
■ emphasise the importance of documenting transfer pricing transactions by precluding a ‘reasonably arguable position’ (to lower administrative penalties) if taxpayers don’t have adequate documentation at the time of preparation of their income tax returns.

We are working to implement the new provisions. We are reviewing existing public rulings and advice, preparing advice on the new laws, and training our staff to ensure they understand how the legislative changes apply.

Following consultation with tax practitioners, the first of the new advice products being prepared will focus on documentation, penalties and specific issues in relation to the application of section 815-130 ITAA 1997. We will continue to consult in the preparation of this advice.

If you need written advice before the new rulings are released, you can apply for a private ruling, which will apply to your specific circumstances.

For more information view our recently updated Australia’s transfer pricing rules.

Simple ways to manage your AUSkey

Whether you have one AUSkey or are responsible for many, there are a few simple ways to manage them effectively.

If you use your AUSkey at least once every 12 months, it will not expire. If it does, you will need to register for a new one.

Your AUSkey can be used to access the online services of a number of government agencies. There are currently 23 participating agencies, offering 41 online services.

Find out more
For more information see Where you can use your AUSkey.

There are different types of AUSkeys and it is important to make sure the one you have suits the needs of your business.

If you hold an Administrator AUSkey, you can register new AUSkeys for the business and update business information online. This includes information held by the ATO. Limiting the number of Administrator AUSkeys that are issued makes it easier to control the access your staff have to your business information.

Standard AUSkeys are suitable for most people and allow access to most services.

It is important that AUSkeys are cancelled when they are no longer required. You should also cancel an AUSkey if you think someone else may have access to it. Administrator AUSkey users can cancel any AUSkeys registered to the business. Alternatively, a Standard AUSkey user can log in to abr.gov.au/auskey and cancel their own. You also need to delete the AUSkey from the computer or USB stick on which they are installed.

Find out more
For more information go to Delete cancelled AUSkeys.
National Disability Insurance Scheme and your GST obligations

Since 1 July 2013, the National Disability Insurance Scheme (NDIS) has become progressively available to eligible people with a disability.

NDIS funding will not be provided to you, the supplier of disability supports. It is provided to the eligible participant or another person on their behalf.

Supplies of disability supports to a participant may be GST-free if certain requirements are met. If you supply disability supports to a participant, you need to check the GST status of your supplies.

Find out more
GST and the National Disability Insurance Scheme.

GST adjustment notes ruling published

The Goods and Services Tax Ruling GSTR 2013/2 – Goods and services tax: adjustment notes was published on 21 August 2013 and, applying from that date, sets out information requirements for adjustment notes and explains how they apply.

Under certain circumstances, the need to hold an adjustment note before making a decreasing adjustment can be waived. These circumstances are explained in two legislative instruments registered on 21 August 2013:

- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013.
- A New Tax System (Goods and Services Tax) Waiver of Adjustment Note Requirement (Decreasing Adjustments Relating to Supplies made by or to a Partnership) Legislative Instrument 2013.

A third legislative instrument amending A New Tax System (Goods and Services Tax) Adjustment Notes Information Requirements Determination 2012 has been registered which clarifies when, if certain requirements are met, a document is an adjustment note for both a supplier and a recipient.

Moving to MySuper – what you need to know

The new year is fast approaching and with it comes the start of the MySuper measure.

From 1 January 2014, employers need to make superannuation contributions to a fund that offers a MySuper product.

MySuper is a simple and cost-effective super account that will replace existing default funds for employees that have not nominated a preferred choice of fund.

Super funds will be contacting employers and fund members to explain the new MySuper product options. They will also outline any changes to your arrangements for paying super contributions.

If you have not heard from your existing default fund, you should contact them now.

Find out more
Find out what the MySuper changes mean for employers.
EFT refunds

Tax returns now require Australian bank account details to be entered when lodging electronically if a refund is expected.

Bank details need to be provided every time you lodge, even if they have been provided before. For Tax Time 2014, this will apply to the:

■ FBT return
■ Company income tax return
■ Trust income tax return
■ Self-managed super fund annual return
■ Fund income tax return.

Having a refund paid directly into a nominated account using electronic funds transfer (EFT) is the fastest and most secure way for a refund to be received.

Make sure bank account details are correct

It is important to make sure bank account details are entered correctly.

Incorrect bank account details could delay your refund, or the refund could issue to an incorrect account.

Helping high-risk industries get their super obligations right

Despite the importance of superannuation, some employers continue to be non-compliant with their super obligations.

Each year, we identify several industries where employers have a greater risk of not making super contributions for their eligible employees. This year we are focusing on:

■ hairdressing and beauty services
■ clothing retail
■ management advice and consulting services.

We are currently running an education campaign to help businesses in these industries better understand their super obligations. Once this is complete, we will conduct audits to target employers who are not meeting these obligations.

Common mistakes made by employers include:

■ paying insufficient super contributions (the current rate is 9.25%)
■ missing the quarterly cut-off dates (28 October, 28 January, 28 April and 28 July)

■ not understanding they may have to pay super for contractors, even if the contractor has an Australian business number (ABN), if the contract is wholly or principally for the labour of that person
■ not keeping accurate records that show:
  – the amount of super paid and how it was calculated
  – that you have offered your eligible employees a choice of super fund
  – how you calculated any reportable employer super contributions

■ not providing an employee’s tax file number (TFN) to their super fund
■ not lodging a superannuation guarantee charge statement if they have not paid the correct amount by the cut-off date (including if they have paid in full).

Find out more

More information for employers on paying super, and useful tools and calculators, is available at Employer super.
Subscribing

Don’t miss out on what the ATO is doing in the large business market – subscribe to our Large business alert service and our quarterly e-magazine, the Large business bulletin.

Visit our website

- Find out how we work with large business – check out the Large business and tax compliance publication.
- Find the latest public rulings relevant to large businesses.
- Read the latest speeches by the Commissioner and other ATO leaders.

If you have any questions about tax matters for large business, phone us on 1300 137 286 Monday to Friday, 8.00am to 6.00pm.

Your feedback is important to us

The Large business bulletin is issued quarterly. If you have any suggestions or feedback, email Large business bulletin.

OUR COMMITMENT TO YOU

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

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

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