



Tax avoidance

Information about how we identify and address tax avoidance.

Understanding tax schemes



How we identify and stop tax avoidance.

Tax Avoidance Taskforce



How the Tax Avoidance Taskforce ensures that the largest and wealthiest taxpayers pay the right amount of tax.

The fight against tax crime



Our commitment to preventing, detecting and dealing with tax crime.

Shadow economy



Explains what the shadow economy is and how it affects all Australians.

International Exchange of Information



An overview of all Exchange of Information (EOI) mechanisms that we have in place.

Tax Avoidance Taskforce

How the Tax Avoidance Taskforce ensures that the largest and wealthiest taxpayers pay the right amount of tax.

Last updated 1 July 2025

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About the Tax Avoidance Taskforce


The Tax Avoidance Taskforce (taskforce) aims to prevent, detect and address tax avoidance to ensure the largest and wealthiest taxpayers pay the right amount of tax in Australia. Formed in 2016, it enhances and extends our existing activities to eradicate illegal and fraudulent tax arrangements.

In Australia, most large companies comply with their tax obligations. Our latest estimates show that the largest companies are paying more than 93% of their tax voluntarily, increasing to nearly 96% after our compliance activity. Our aspiration is to increase this to 96% correct at lodgment and 98% after our compliance activity.

The taskforce aims to:

- detect tax avoidance to ensure large businesses and wealthy groups and individuals contribute the right amount of tax in accordance with the law

- help private and public groups, and their advisers and intermediaries, comply with their obligations by providing timely and tailored guidance on key topics
- increase transparency about how we administer the tax system
- develop a better understanding of the environment taxpayers operate within
- improve our resources and capabilities to identify and address tax avoidance
- implement targeted strategies to efficiently and effectively pursue outstanding debt amounts
- keep the community informed of our work by publishing latest reports and key highlights of activities completed
- work with the Treasury to help develop new legislative policies and improve current legislation
- improve taxpayers' understanding of the law through communication, guidance and seeking opportunities to clarify the law through strategic litigation.

The efforts of the taskforce have also contributed to positioning the ATO as an international leader in championing effective global multinational tax compliance at the [OECD's Forum on Tax Administration](#) .

Taskforce populations

The taskforce has a strong focus on the Top 100 and Top 1,000 public and multinational businesses and the Top 500 privately owned groups. These groups are responsible for generating more than two-thirds of all corporate tax. The taskforce's tax assurance and compliance program also covers the Next 5,000 high wealth private groups that control net wealth exceeding \$50 million and public and multinational businesses outside of our justified trust programs.

Over time we have expanded our coverage to include:

- medium and emerging public and multinational businesses and privately owned groups
- individuals and intermediaries involved in high-risk trust arrangements

- taxpayers with deliberate structural concealment
- advisers actively identified as influencing compliance behaviour.

We now also include limiting deductions for certain debt and intellectual property from offshore, increased transparency arrangements and private equity deals.

We are also focused on targeting **promoters of tax schemes** and other intermediaries who support or promote unlawful tax schemes and strategies.

Taskforce funding

The Australian Government funded the taskforce providing \$679 million over 4 years in 2016.

Since the 2019–20 federal budget, funding has been extended multiple times. The funding has been used to expand our risk, assurance, and compliance strategies. It also increased our coverage across multinationals, public groups, private groups, wealthy Australians, and inappropriate trust arrangements, including those that advise this population.

In the March 2025 federal budget, funding for the Tax Avoidance Taskforce was extended for a further year to 30 June 2029. This provides certainty for resourcing taskforce programs, reinforcing our fundamental role in collecting tax so the government can deliver services for the Australian community and ensuring that deliberate non-compliance has consequences.

Tax Avoidance Taskforce making a difference

The taskforce is our most significant compliance program and has exceeded its revenue commitments.

From 2016 to 31 December 2024, it has helped secure around \$34.6 billion in additional tax revenue. These efforts help ensure that tax revenue is appropriately collected and contributes to the wellbeing of the Australian community. Helped by Tax Avoidance Taskforce funding, our compliance efforts in the 2023–24 financial year secured \$5.7 billion in additional tax revenue from Australia's largest public groups, multinationals, and privately owned and wealthy groups. The

2023–24 Tax Avoidance Taskforce highlights have further results for the last financial year.

The taskforce was instrumental in moving several large oil and gas companies into a tax payable position. Oil and gas companies contributed tax revenue of \$4.4 billion, which was secured from public and multinational businesses for the 2022–23 financial year. Some oil and gas companies are now among the biggest taxpayers in Australia.

We welcome the transparency of the companies that have publicly stated they have settled their tax affairs with the ATO.

Engagement and assurance

Compliance programs and other engagements with the taskforce populations work to ensure taxpaying businesses and individuals comply with Australian tax laws and pay the right amount of tax. The programs funded by the Tax Avoidance Taskforce include:

- Base Erosion and Profit Shifting – BEPS Action Plan
- Base Erosion and Profit Shifting – hybrid mismatch rules
- Base Erosion and Profit Shifting – Automatic exchange of information
- Commercial deals
- Criminal Law Program
- Diverted profits tax
- Foreign investment program
- International Risk Private Groups
- International Risk Public Groups
- Medium and emerging private groups tax performance program
- Medium and emerging public groups tax performance program
- Next 5,000 private groups tax performance program
- Private Equity
- Privately owned and wealthy groups
- Privately owned groups adviser strategy

- Public and multinational businesses adviser strategy
- Public business and international groups
- Tax schemes
- Top 100 justified trust program
- Top 500 private groups tax performance program
- Top 1,000 combined assurance program
- Top 1,000 Next Actions Program
- Trusts program
- Wealth program

Findings reports

We provide regular updates to the community on our work, including detailed findings reports for:

- Top 100 income tax and GST assurance programs
- Reportable tax position – public and multinational businesses
- Top 1,000 income tax and GST assurance programs
- Top 500 private groups tax performance program
- Next 5,000 private groups tax performance program
- Public and multinational business settlements
- Public and multinational business advice and guidance program

Other updates include:

- Corporate tax transparency
- Business bulletins newsroom

Legislation

The taskforce assists implementation of legislation to ensure businesses pay the right amount of tax in Australia. Examples include:

- Multinational anti-avoidance law (MAAL)

- Diverted profits tax (DPT)
- Country-by-country reporting (CBC)
- General purpose financial statements (GPFS)
- Foreign Account Tax Compliance Act (FATCA)
- Common Reporting Standard (CRS)
- Multilateral Instrument (MLI)
- Significant global entities – penalties
- OECD hybrid mismatch rules
- Foreign resident capital gains tax withholding

Report schemes or concerning behaviour

Schemes or concerning behaviour can be confidentially reported to us by:

- completing the **tip-off form** on our website or in the ATO app 'contact us' section
- phoning our tip-off hotline on **1800 060 062**.

Tax Avoidance Taskforce highlights 2023–24



The Tax Avoidance Taskforce summary, highlights and focus areas for the 2023–24 financial year.

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Tax Avoidance Taskforce highlights 2023–24

The Tax Avoidance Taskforce summary, highlights and focus areas for the 2023–24 financial year.

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The Tax Avoidance Taskforce (taskforce) continued to meet and exceed commitments to Government. The May 2024 Budget announcement acknowledged the ongoing success of the taskforce by further extending it to 30 June 2028 with an additional \$1.2 billion in funding.

With taskforce intervention, large businesses and multinationals are committing to long term behavioural change. This means taxpayers are shifting their tax position with increasing revenue being taxable in Australia, giving us greater assurance of the integrity of the tax system.

Throughout the year, the taskforce reached further into populations such as the medium and emerging public companies and private groups populations. The taskforce also developed new programs to engage with taxpayers early and address new and emerging risks.

Our engagements with large public groups, multinationals and privately owned and wealthy groups have generated total revenue effects of around \$32.4 billion since July 2016, with taskforce funding helping to generate around \$20.8 billion as at 30 June 2024. This includes results from collections from audit actions and our preventative actions and sustained compliance.

In 2023–24, our compliance efforts in this population secured \$5.7 billion in additional tax revenue from these groups.

Key highlights for 2023–24

- We succeeded in the Full Federal Court decision of *Singapore Telecom Australia Investments Pty Ltd (SingTel) v Commissioner of Taxation* [2021] FCA 1597. This decision confirmed that SingTel claimed a transfer pricing benefit for deductions based on interest paid on loans between 2 of its subsidiaries regarding its acquisition of Optus in 2002.

- We welcomed an announcement from SGSP (Australia) Assets Pty Ltd (trading as Jemena) to the Singapore Exchange regarding our settlement resolving a dispute in relation to \$800 million convertible instruments entered in 2015.
- The taskforce was instrumental in moving several large oil and gas companies into a tax payable position. Oil and gas companies contributed tax revenue of \$4.4 billion which was secured from public and multinational businesses for the 2022–23 financial year. Some oil and gas companies are now among the biggest taxpayers in Australia.
- *The Treasury Laws Amendment (Making Multinationals Pay Their Fair Share – Integrity and Transparency) Act 2024*, containing the thin capitalisation amendments, received royal assent in April 2024. The taskforce will support the implementation of this legislation.
- We succeeded in *Merchant v Commissioner of Taxation* [2024]. The court ruled that there was an additional \$40 million in tax owed in relation to dividend stripping in 2015.

Media releases

See our recent media releases:

- ATO lodges application in Federal Court against former EY tax partner
- ATO secures additional \$6.4 billion from large corporates
- ATO settles dispute over Singapore hub
- Report reveals record tax paid by large corporates
- ATO successful in SingTel case
- ATO welcomes SGSP (Australia) Assets Pty Ltd (Jemena) settlement
- Advisers setting the standard for integrity

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