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Access information about new legislation relating to other tax and super topics.

### Debit card merchant service fees

Stopping surcharges on debit card payments for frontline government services at the Australian Taxation Office (ATO) and Services Australia.

### Commissioner's Remedial Power

The Commissioner of Taxation has been provided with a new power which will allow for a more timely resolution of certain unforeseen or unintended outcomes in the taxation and superannuation law.

### HELP indexation rate

Updates to the HELP indexation rate.


### Strengthening the integrity of the taxation system

A package of reforms designed to strengthen the integrity of the taxation system and increase the powers of regulators.

# Debit card merchant service fees

Stopping surcharges on debit card payments for frontline government services at the Australian Taxation Office (ATO) and Services Australia.

**Last updated** 3 January 2025

On 22 November 2024, the government announced from 1 January 2025 it will stop surcharges on debit card payments for frontline government services at the Australian Taxation Office (ATO) and Services Australia. [The Commonwealth Entities \(Payment Surcharges\) Act 2024](#)  and related Bills will ensure existing surcharges collected by Commonwealth entities are authorised by law where required.

This measure is now law.

For more information, see [Government acting swiftly on Commonwealth surcharges](#) | [Media Release](#) | [Senator the Hon Katy Gallagher, Minister for Finance](#) .

QC 103433

# Commissioner's Remedial Power

The Commissioner of Taxation has been provided with a new power which will allow for a more timely resolution of certain unforeseen or unintended outcomes in the taxation and superannuation law.

**Last updated** 8 March 2017

The Commissioner of Taxation has been provided with a limited discretionary power to make a disallowable legislative instrument to modify the operation of the taxation and superannuation law to ensure that the intended purpose or object of the law is achieved. The power can also be used to reduce the impact of disproportionate compliance costs.

Modifications made using the power must have no more than a negligible budget impact and have a beneficial outcome for affected taxpayers.


The power will benefit the community by providing:

- a more timely resolution of certain unintended or unforeseen outcomes
- flexibility in dealing with certain legislative problems which cannot be resolved administratively or interpretatively
- a reduced regulatory burden, greater certainty and better outcomes for taxpayers.



The Commissioner will consult publicly as part of exercising the power. Modifications are subject to Parliamentary oversight and do not enter into effect until after the 15 sitting day disallowance period has concluded.

This measure will take effect from 1 March 2017.

## Legislation and supporting material

[Tax and Superannuation Laws Amendment \(2016 Measures No. 2\) Act 2017](#)  received Royal Assent on 28 February 2017. Legislation giving effect to this power can be found in Division 370 of Schedule 1 of the *Taxation Administration Act 1953*.

### See also:

- Commissioner's Remedial Power
- [Exposure draft legislation, explanatory material and information paper](#) 
- [Media release no. 021/2015](#)  issued on 1 May 2015 by the former Assistant Treasurer

QC 45216



## HELP indexation rate

Updates to the HELP indexation rate.

**Last updated** 10 December 2024

On 5 May 2024, the Government announced that it will cap the HELP indexation rate to be the lower of either the Consumer Price Index (CPI) or the Wage Price Index (WPI). The Government will backdate this relief to all HELP, VET Student Loan, Australian Apprenticeship Support Loan and other student support loan accounts that existed on 1 June 2023. This measure is now law.

## More information

- Ministers announcement: [Cutting student debt for more than three million Australians](#) 
- Department of Education: [HELP Indexation Credit Estimator](#) 
- Australian Taxation Office: [Study and training loan indexation rates](#)

QC 102108

## Strengthening the integrity of the taxation system

A package of reforms designed to strengthen the integrity of the taxation system and increase the powers of regulators.

**Last updated** 20 June 2024

### On this page

Promoter penalty law reform

Extending tax whistleblower protections

Information sharing changes

The Government announced these reforms on 6 August 2023. These measures are now law.

## Promoter penalty law reform

The amendments:

- increase the time the ATO has to bring an application for civil penalty proceedings to the Federal Court of Australia
- increase the maximum penalty applicable
- expand the application of the promoter penalty laws.

This will improve the ability of the ATO to target promoters of tax exploitation schemes and seek the application of civil penalties.

## Extending tax whistleblower protections

The amendments extend existing whistleblower protections to a new range of disclosures related to potential misconduct by tax practitioners, including disclosures to the Tax Practitioners Board (TPB).

The TPB and Australian Charities and Not-for-profits Commission (ACNC) will be prescribed as eligible recipients, improving information sharing within the regulator community.

## Information sharing changes

The amendments allow taxation officers and TPB officials to share protected information with:

- Treasury about misconduct arising out of breaches or suspected breaches of confidence by intermediaries engaging with the Commonwealth, and
- prescribed professional disciplinary bodies to enable them to perform their disciplinary functions.

## More information

- [Treasury Laws Amendment \(Tax Accountability and Fairness\) Act 2024](#) 

QC 73744

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