



Matters under consultation

Matters we are consulting the community on and when they are expected to be completed.

Last updated 5 August 2025

We are consulting with the community on a range of matters affecting:

- Individuals
 - [202513] Deceased estates: 'double death'
 - [202511] Review of the tax treatment of digital assets and transactions in Australia
 - [202507] Agent authorisation process for individuals and sole traders
- Business
 - [202511] Review of the tax treatment of digital assets and transactions in Australia
 - [202510] Small business future tax administration
 - [202507] Agent authorisation process for individuals and sole traders
 - [202427] Integration of the Cloud Authentication and Authorisation model into the sending service provider process
 - [202404] Modernising PAYG instalment systems for small businesses with business accounting software
- Not-for-profit
 - [202512] Not-for-profit roadmap – Phase 1 [UPDATED]
 - [202509] GloBE rules – 'non-profit organisation' exclusion
- Superannuation

- [202505] Ordinary time earnings guidance review
- Intermediaries
 - [202512] Not-for-profit roadmap – Phase 1 [UPDATED]
 - [202511] Review of the tax treatment of digital assets and transactions in Australia
 - [202510] Small business future tax administration
 - [202509] GloBE rules – ‘non-profit organisation’ exclusion
 - [202427] Integration of the Cloud Authentication and Authorisation model into the sending service provider process
 - [202404] Modernising PAYG instalment systems for small businesses with business accounting software

For more information, see

- Open consultation including advice and guidance products
- Planned consultation
- Special purpose working groups

Individuals



Matters currently under consultation for Individuals.

Business



Matters currently under consultation for Business.

Not-for-profit



Matters currently under consultation for Not-for-profit.

Superannuation



Matters currently under consultation for Superannuation.

Intermediaries



Matters currently under consultation for Intermediaries.

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Individuals

Matters currently under consultation for Individuals.

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- [\[202513\] Deceased estates: 'double death'](#)
- [202511] Review of the tax treatment of digital assets and transactions in Australia
- [\[202507\] Agent authorisation process for individuals and sole traders](#)

[202513] Deceased estates: 'double death'

Registered	June 2025
Expected completion of consultation	September 2025
Consultation status	Targeted consultation is underway.
Consultation purpose	To seek feedback on the proposed draft taxation determination (TD) setting out the Commissioner of Taxation's view on the application of the capital gains tax (CGT) rollover in Division 128 of the <i>Income Tax Assessment Act 1997</i> when there is a chain of deaths, prior to the publication of the draft for public consultation.

Description	The ATO is seeking industry feedback on a proposed draft TD. The TD will confirm how the rollover in Division 128 of the <i>Income Tax Assessment Act 1997</i> applies when a beneficiary of a deceased estate dies before a CGT asset of the deceased estate passes to them. This is referred to as the 'double death' scenario. We will also seek feedback on common 'double death' examples. Feedback from consultation will ensure the new TD effectively supports the individual market to determine CGT outcomes in a double death situation.
Who we are consulting	<ul style="list-style-type: none"> • Stewardship groups • Public State Trustees • Professional associations • Specialists in the field
Consultation lead	Danijela Jablanovic, Individuals and Intermediaries Danijela.Jablanovic@ato.gov.au

[202507] Agent authorisation process for individuals and sole traders

Registered	March 2025
Expected completion of consultation	October 2025
Consultation status	Targeted consultation is underway.
Consultation purpose	To seek input on an agent authorisation process to strengthen the protection of individual and sole trader information.
Description	The ATO has delivered an agent nomination process through the client-to-agent linking project to entities with an Australian

	<p>business number (excluding sole traders). The next stage of the project is focused on an authorisation process for individuals and sole traders to control who has access to their information through ATO online services. Consultation includes discussions with a variety of representatives including agents, professional associations, industry representatives, individuals and sole traders. This will assist us to make informed decisions on delivering this fraud control to the individual's market.</p>
Who we are consulting	<ul style="list-style-type: none"> • Tax agents • Industry representatives • Individuals • Sole traders
Consultation lead	<p>Ziva White, Individuals and Intermediaries AgentAuthorisationConsult@ato.gov.au</p>

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Business

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Last updated 5 August 2025

- [202511] Review of the tax treatment of digital assets and transactions in Australia
- [\[202510\] Small business future tax administration](#)
- [202507] Agent authorisation process for individuals and sole traders
- [\[202427\] Integration of the Cloud Authentication and Authorisation model into the sending service provider process](#)

- [\[202404\] Modernising PAYG instalment systems for small businesses with business accounting software](#)

[202510] Small business future tax administration

Registered	May 2025
Expected completion of consultation	June 2026
Consultation status	Consultation will commence in July
Consultation purpose	To identify, co-design, test and deliver contemporary digital solutions that will support progress towards a future digitalised tax experience for small businesses.
Description	<p>The ATO has a significant program of work underway to help small businesses get their tax right.</p> <p>Central to this program of work is the creation of a digital tax experience where small businesses have access to digital tools, services and resources. We are progressing exploration of administrative initiatives to inform, test and evidence opportunities within a digitalised tax experience for small businesses. This is a key focus area of our 2024–25 corporate plan.</p> <p>Stakeholder engagement is required to support co-design, development and implementation of these initiatives. Consultation will assist us to deliver contemporary digital solutions to enable a digital tax experience for small business.</p>
Who we are consulting	<ul style="list-style-type: none"> • Professional associations • Industry representatives and experts

	<ul style="list-style-type: none"> • Stewardship groups • Digital service providers • Small businesses • Financial institutions
Consultation lead	Michael Morton, Small Business Michael.Morton@ato.gov.au


[202427] Integration of the Cloud Authentication and Authorisation model into the sending service provider process

Registered	December 2024
Expected completion of consultation	September 2025
Consultation status	Targeted consultation is underway.
Consultation purpose	To understand the implications of integrating the Cloud Authentication and Authorisation (CAA) model into the sending service provider (SSP) process and explore what support the ATO can provide impacted stakeholders to assist with the transition.
Description	<p>The SSP model was initially introduced to support the implementation of Single Touch Payroll (STP), providing an interim solution for digital service providers (DSPs) unable to integrate with Standard Business Reporting services.</p> <p>The Cloud Authentication and Authorisation (CAA) framework is the current model used to establish a relationship between the software user and the Cloud based Digital Service</p>

	<p>Provider (DSP) and we're looking to integrate with this model.</p> <p>Changes will impact approximately 43,000 businesses currently utilising SSPs for STP submissions. Consultation will help us understand the implications of integrating the CAA model into the SSP process and identify the support we can provide to impacted stakeholders.</p>
Who we are consulting	<ul style="list-style-type: none"> • Digital service providers • Sending service providers • Industry representatives • Digital Service Provider Strategic Working Group
Consultation lead	<p>Kylie Johnston, Enterprise Solutions and Technology DPO@ato.gov.au</p>

[202404] Modernising PAYG instalment systems for small businesses with business accounting software

Registered	February 2024
Expected completion of consultation	December 2025
Consultation status	Consultation is underway.
Consultation purpose	To explore opportunities to help small businesses calculate their pay as you go (PAYG) instalments based on current financial performance extracted from business accounting software.
Description	The Modernisation of PAYG instalment systems measure was announced by the government in March 2022 in the Budget

	<p>2022-23 (PDF 3.83MB) . Under the measure, companies can choose to have their PAYG instalments calculated based on current financial performance, extracted from business accounting software, with some tax adjustments. The intent is to improve alignment between PAYG instalment liabilities and profitability, and support companies in managing cash flows.</p> <p>Small businesses can use software to manage their business operations and meet their tax obligations. The ATO is exploring how data within a small business's natural digital accounting system could be leveraged to enable the calculation of PAYG instalments based on current financial performance, without the need for legislative change.</p> <p>This is part of Improve small business tax performance, one of the key focus areas in the ATO corporate plan 2023-24. The ATO is collaborating with partners to build a digital-first tax ecosystem to enable seamless tax reporting from business source systems.</p>
Who we are consulting	<ul style="list-style-type: none"> • Tax professional associations • Digital service providers • Financial technology providers • Tax and BAS agents • Small businesses
Consultation lead	<p>Michael Morton, Small Business Michael.Morton@ato.gov.au</p>

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Not-for-profit

Matters currently under consultation for Not-for-profit.

Last updated 5 August 2025

- [\[202512\] Not-for-profit roadmap – Phase 1](#) [UPDATED]
- [\[202509\] GloBE rules – ‘non-profit organisation’ exclusion](#)

[202512] Not-for-profit roadmap – Phase 1

Registered	June 2025
Expected completion of consultation	December 2025
Consultation status	Targeted consultation is underway.
Consultation purpose	To identify and understand the key challenges and emerging risks in registry, tax and superannuation administration as it applies to the not-for-profit sector, to inform the development of a not-for-profit roadmap.
Description	<p>As part of our key priorities in 2025, the ATO is committed to developing a strategic roadmap for the not-for-profit sector. We intend to work-with key stakeholders to shape efficient and effective tax and superannuation systems.</p> <p>Phase 1 of this project will involve interviews and small working groups with entities linked to the not-for-profit sector, including not-for-profit entities, charities, sector representatives, peak bodies, regulators and intermediaries.</p>
Who we are consulting	<ul style="list-style-type: none">• Charities• Not-for-profit entities• Not-for-profit industry representatives• Peak bodies• Stewardship groups

Consultation lead	Jennifer Moltisanti, Small Business Jennifer.Moltisanti@ato.gov.au
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[202509] GloBE rules – ‘non-profit organisation’ exclusion

Registered	May 2025
Expected completion of consultation	August 2025
Consultation status	Targeted consultation has commenced.
Consultation purpose	To understand industry views on the scope of the ‘non-profit organisation’ exclusion to inform how we administer the new measure.
Description	<p>The Global Anti-Base Erosion Model Rules (GloBE rules) provide for a coordinated system of taxation intended to ensure multinational enterprise groups (MNE groups) are subject to a global minimum tax rate of 15% in each of the jurisdictions where they operate.</p> <p>On 10 December 2024, the <i>Taxation (Multinational—Global and Domestic Minimum Tax) Act 2024</i> (the Act) received Royal Assent. It is part of a primary legislation package which implements the framework of the GloBE rules in Australia.</p> <p>Certain entities in MNE groups are excluded from the operation of the Australian global and domestic minimum tax. Relevantly, the Act provides an exclusion for entities considered to be a ‘non-profit organisation’.</p> <p>The ATO will consult with members of the Not-for-profit Stewardship Group and tertiary education sector representatives to inform its understanding of the scope of the ‘non-profit organisation’ exclusion</p>

	and broader administration of the new measure.
Who we are consulting	<ul style="list-style-type: none"> • Tertiary education Industry representatives • Members of the <ul style="list-style-type: none"> – Not-for-profit Stewardship Group
Consultation lead	Jennifer Moltisanti, Small Business, Not-for-profit Government Experiences Jennifer.Moltisanti@ato.gov.au

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Superannuation

Matters currently under consultation for Superannuation.

Last updated 5 August 2025

- [\[202505\] Ordinary time earnings guidance review](#)

[202505] Ordinary time earnings guidance review

Registered	February 2025
Expected completion of consultation	August 2025
Consultation status	Targeted consultation has commenced.
Consultation purpose	To seek feedback on and deliver enhancements to ATO guidance to help employers understand what is considered ordinary time earnings (OTE).

Description	The ATO is undertaking targeted consultation to gather industry feedback, work through commonly asked questions, and test new and refined content. This will ensure the updated guidance effectively supports employers to determine which amounts are considered OTE.
Who we are consulting	<ul style="list-style-type: none"> • Payroll professionals • Payroll associations • Tax and BAS agents
Consultation lead	Chontelle Weyman, Superannuation and Employer Obligations Chontelle.Weyman@ato.gov.au

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Intermediaries

Matters currently under consultation for Intermediaries.

Last updated 5 August 2025

- [202512] Not-for-profit roadmap – Phase 1 [UPDATED]
- [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#)
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[202511] Review of the tax treatment of digital assets and transactions in Australia

Registered	June 2025
Expected completion of consultation	June 2026
Consultation status	Targeted and phased consultation is planned to commence in September.
Consultation purpose	To seek comment and feedback on proposed public advice and guidance, such as draft taxation determinations, on crypto issues raised in the Board of Taxation's report, to provide more detailed guidance to taxpayers.
Description	<p>The Board of Taxation's report on its review of the tax treatment of digital assets and transactions in Australia </p> <p>recommended the ATO establish regular consultation on crypto issues raised in its report. The Crypto Industry Working Group will consult with crypto industry representatives and academic experts, taxation law and accounting representative bodies and relevant government agencies on proposed public advice and guidance and other related tax products to ensure they meet the needs of taxpayers and stakeholders.</p>
Who we are consulting	<ul style="list-style-type: none"> • Taxation law and accounting representative bodies • Crypto industry representatives • Crypto academic experts • Relevant government agencies
Consultation lead	<p>Timothy Beale, Office of the Chief Tax Counsel</p> <p>Timothy.Beale@ato.gov.au</p>

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