



Matters under consultation

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

Last updated 12 June 2025

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

- Individuals
 - [202507] Agent authorisation process for individuals and sole traders
 - [202423] Enhancing eInvoicing adoption
 - [202418] ATO Vulnerability framework [UPDATED]
- Business
 - [202510] Small business future tax administration [NEW]
 - [202507] Agent authorisation process for individuals and sole traders
 - [202427] Integration of the Cloud Authentication and Authorisation model into the sending service provider process
 - [202426] Public country-by-country reporting transparency measure and exemption discretions
 - [202423] Enhancing eInvoicing adoption
 - [202404] Modernising PAYG instalment systems for small businesses with business accounting software
- Not-for-profit
 - [202509] GloBE rules – ‘non-profit organisation’ exclusion [NEW]
- Superannuation

- [202505] Ordinary time earnings guidance review
- Intermediaries
 - [202510] Small business future tax administration [NEW]
 - [202509] GloBE rules – ‘non-profit organisation’ exclusion [NEW]
 - [202427] Integration of the Cloud Authentication and Authorisation model into the sending service provider process
 - [202426] Public country-by-country reporting transparency measure and exemption discretions
 - [202423] Enhancing eInvoicing adoption
 - [202418] ATO Vulnerability framework [UPDATED]
 - [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.

Last updated 12 June 2025

- [\[202507\] Agent authorisation process for individuals and sole traders](#)
- [202423] Enhancing eInvoicing adoption
- [\[202418\] ATO Vulnerability framework](#) [UPDATED]

[202507] Agent authorisation process for individuals and sole traders

Registered	March 2025
Expected completion of consultation	August 2025
Consultation status	Targeted consultation has commenced.
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 business number (excluding sole traders).

	<p>The next stage of the project is focussed on an authorisation process for individuals and sole traders to control who has access to their information through ATO online services. Consultation will include 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 in the individuals market. The first stage of consultation involves targeted focus group sessions.</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>

[202418] ATO Vulnerability Framework

Registered	August 2024
Expected completion of consultation	July 2025
Consultation status	<p>We have published a consultation paper seeking feedback on the draft ATO Vulnerability Framework. Comments close on Friday 18 July 2025.</p>
Consultation purpose	<p>To explore critical elements that should be incorporated into the ATO's proposed Vulnerability Framework to ensure it effectively supports people experiencing vulnerability.</p>
Description	<p>The ATO is seeking to develop and validate a Vulnerability Framework that</p>

	will underpin how we interact with and support people experiencing vulnerability. Consultation will explore what elements must be included in the framework to ensure it effectively supports people experiencing vulnerability.
Who we are consulting	<ul style="list-style-type: none"> • Community support organisations • Professional associations • Industry representatives
Consultation lead	Chanara Fraser, Individuals and Intermediaries Chanara.Fraser@ato.gov.au

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Business

Matters currently under consultation for Business.

Last updated 12 June 2025

- [\[202510\] Small business future tax administration](#) [NEW]
- [202507] Agent authorisation process for individuals and sole traders
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- [\[202426\] Public country-by-country reporting transparency measure and exemption discretions](#)
- [\[202423\] Enhancing eInvoicing adoption](#)
- [\[202404\] 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 • Stewardship groups • Digital service providers • Small businesses

	<ul style="list-style-type: none"> 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	June 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 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</p>

	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.
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	Kylie Johnston, Enterprise Solutions and Technology DPO@ato.gov.au

[202426] Public country-by-country reporting transparency measure and exemption discretions

Registered	December 2024
Expected completion of consultation	June 2025
Consultation status	Targeted consultation is underway.
Consultation purpose	To seek feedback on public advice and guidance priorities for Australia's new public country-by-country (CBC) reporting regime.
Description	<p>Following the introduction of the public CBC reporting regime in Australia, the ATO is committed to ensuring clear and effective guidance on its administration.</p> <p>One key component of this regime is the exemption process, which allows certain entities to apply for full or partial exemptions from public reporting</p>

	<p>requirements under specific circumstances.</p> <p>To support the fair and transparent administration of exemptions, we are developing a draft Practice Statement (PSLA) to outline the criteria, evidence requirements, and decision-making framework. The PSLA will outline the Commissioner of Taxation's approach to proposed public CBC reporting exemptions in the Treasury Laws Amendment (Responsible Buy Now Pay Later and Other Measures) Bill 2024. The guidance will include:</p> <ul style="list-style-type: none"> • the process for submitting applications • information that should be provided with applications • considerations relevant to the exercise of the discretion sought. <p>This initiative builds on feedback received during the consultation process for the drafting of the public CBC reporting and aims to provide clarity and certainty to affected multinational entities (MNEs).</p>
Who we are consulting	<ul style="list-style-type: none"> • Members of the <ul style="list-style-type: none"> – National Tax Liaison Group – Large Business Stewardship Group – Private Groups Stewardship Group • Other key stakeholders
Consultation lead	Patricia Wang, Public Groups PublicCBC@ato.gov.au

[202423] Enhancing invoicing adoption

Registered	October 2024
Expected completion of	June 2025

consultation	
Consultation status	Target consultation is underway.
Consultation purpose	To understand the implications for business if eInvoicing becomes the preferred channel for government to accept invoices from suppliers, and to explore the support expected from the Australian Peppol Authority, particularly during the transition period.
Description	Currently, use of eInvoicing via the Peppol network in Australia is optional. Despite efficiency and security benefits, adoption to date remains below the levels to needed to realise the broader productivity benefits associated with the technology. Consultation will explore how the Australian Peppol Authority can increase the use of eInvoicing for business to government transactions, how this would affect various segments of the community, and what support may be required to assist through the transition period.
Who we are consulting	<ul style="list-style-type: none"> • Small, medium and large businesses • Tax and BAS agents • Federal government departments • Digital service providers
Consultation lead	Mark Stockwell, Enterprise Solutions and Technology Mark.Stockwell@ato.gov.au

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

Registered	February 2024
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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	<p>The Modernisation of PAYG instalment systems measure was announced by the government in March 2022 in the Budget 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

	<ul style="list-style-type: none"> • Financial technology providers • Tax and BAS agents • Small businesses
Consultation lead	Michael Morton, Small Business Michael.Morton@ato.gov.au

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Not-for-profit

Matters currently under consultation for Not-for-profit.

Last updated 12 June 2025

- [\[202509\] GloBE rules – ‘non-profit organisation’ exclusion](#) [NEW]

[202509] GloBE rules – ‘non-profit organisation’ exclusion

Registered	May 2025
Expected completion of consultation	June 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	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

	<p>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 and broader administration of the new measure.</p>
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	<p>Jennifer Moltisanti, Small Business, Not-for-profit Government Experiences Jennifer.Moltisanti@ato.gov.au</p>

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Superannuation

Matters currently under consultation for Superannuation.

Last updated 3 June 2025

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

[202505] Ordinary time earnings guidance review

Registered	February 2025
Expected completion of consultation	June 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 as 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

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