



## Matters under consultation

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

**Last updated** 2 July 2025

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

- Individuals
  - [202513] Deceased estates: 'double death' [NEW]
  - [202511] Review of the tax treatment of digital assets and transactions in Australia [NEW]
  - [202507] Agent authorisation process for individuals and sole traders
  - [202418] ATO Vulnerability framework [UPDATED]
- Business
  - [202511] Review of the tax treatment of digital assets and transactions in Australia [NEW]
  - [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
  - [202426] Public country-by-country reporting transparency measure and exemption discretions
  - [202404] Modernising PAYG instalment systems for small businesses with business accounting software
- Not-for-profit

- [202512] Not-for-profit roadmap – Phase 1 [NEW]
- [202509] GloBE rules – ‘non-profit organisation’ exclusion
- Superannuation
  - [202505] Ordinary time earnings guidance review
- Intermediaries
  - [202512] Not-for-profit roadmap – Phase 1 [NEW]
  - [202511] Review of the tax treatment of digital assets and transactions in Australia [NEW]
  - [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
  - [202426] Public country-by-country reporting transparency measure and exemption discretions
  - [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 2 July 2025

- [\[202513\] Deceased estates: 'double death'](#) [NEW]
- [202511] Review of the tax treatment of digital assets and transactions in Australia [NEW]
- [\[202507\] Agent authorisation process for individuals and sole traders](#)
- [\[202418\] ATO Vulnerability framework](#) [UPDATED]

## [202513] Deceased estates: 'double death'

Registered	June 2025
Expected completion of consultation	August 2025

<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	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.
<b>Description</b>	The ATO is seeking industry feedback on a proposed draft taxation determination (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.
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Stewardship groups</li> <li>• Public State Trustees</li> <li>• Professional associations</li> <li>• Specialists in the field</li> </ul>
<b>Consultation lead</b>	Danijela Jablanovic, Individuals and Intermediaries danijela.jablanovic@ato.gov.au

## [202507] Agent authorisation process for individuals and sole traders

<b>Registered</b>	March 2025
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<b>Expected completion of consultation</b>	August 2025
<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	To seek input on an agent authorisation process to strengthen the protection of individual and sole trader information.
<b>Description</b>	<p>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). 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>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Tax agents</li> <li>• Industry representatives</li> <li>• Individuals</li> <li>• Sole traders</li> </ul>
<b>Consultation lead</b>	Ziva White, Individuals and Intermediaries AgentAuthorisationConsult@ato.gov.au

## [202418] ATO Vulnerability Framework

<b>Registered</b>	August 2024
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<b>Expected completion of consultation</b>	July 2025
<b>Consultation status</b>	We have published a consultation paper seeking feedback on the draft ATO Vulnerability Framework. Comments close on Friday 18 July 2025.
<b>Consultation purpose</b>	To explore critical elements that should be incorporated into the ATO's proposed Vulnerability Framework to ensure it effectively supports people experiencing vulnerability.
<b>Description</b>	The ATO is seeking to develop and validate a Vulnerability Framework that 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.
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Community support organisations</li> <li>• Professional associations</li> <li>• Industry representatives</li> </ul>
<b>Consultation lead</b>	Chanara Fraser, Individuals and Intermediaries <a href="mailto:Chanara.Fraser@ato.gov.au">Chanara.Fraser@ato.gov.au</a>

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## Business

Matters currently under consultation for Business.

**Last updated** 2 July 2025

- [\[202511\] Review of the tax treatment of digital assets and transactions in Australia \[NEW\]](#)
- [\[202510\] 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](#)
- [\[202426\] Public country-by-country reporting transparency measure and exemption discretions](#)
- [\[202404\] Modernising PAYG instalment systems for small businesses with business accounting software](#)

### **[202510] Small business future tax administration**

<b>Registered</b>	May 2025
<b>Expected completion of consultation</b>	June 2026
<b>Consultation status</b>	Consultation will commence in July
<b>Consultation purpose</b>	To identify, co-design, test and deliver contemporary digital solutions that will support progress towards a future digitalised tax experience for small businesses.
<b>Description</b>	<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</p>

	<p>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>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Professional associations</li> <li>• Industry representatives and experts</li> <li>• Stewardship groups</li> <li>• Digital service providers</li> <li>• Small businesses</li> <li>• Financial institutions</li> </ul>
<b>Consultation lead</b>	<p>Michael Morton, Small Business Michael.Morton@ato.gov.au</p>

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

<b>Registered</b>	December 2024
<b>Expected completion of consultation</b>	July 2025
<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	<p>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.</p>



<b>Description</b>	<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 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>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Digital service providers</li> <li>• Sending service providers</li> <li>• Industry representatives</li> <li>• Digital Service Provider Strategic Working Group</li> </ul>
<b>Consultation lead</b>	<p>Kylie Johnston, Enterprise Solutions and Technology DPO@ato.gov.au</p>

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

<b>Registered</b>	December 2024
<b>Expected completion of consultation</b>	July 2025

<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	To seek feedback on public advice and guidance priorities for Australia's new public country-by-country (CBC) reporting regime.
<b>Description</b>	<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 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"> <li>• the process for submitting applications</li> <li>• information that should be provided with applications</li> <li>• considerations relevant to the exercise of the discretion sought.</li> </ul> <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>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Members of the <ul style="list-style-type: none"> <li>– National Tax Liaison Group</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>– Large Business Stewardship Group</li> <li>– Private Groups Stewardship Group</li> <li>• Other key stakeholders</li> </ul>
<b>Consultation lead</b>	Patricia Wang, Public Groups PublicCBC@ato.gov.au

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

<b>Registered</b>	February 2024
<b>Expected completion of consultation</b>	December 2025
<b>Consultation status</b>	Consultation is underway.
<b>Consultation purpose</b>	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.
<b>Description</b>	<p>The Modernisation of PAYG instalment systems measure was announced by the government in March 2022 in the <a href="#">Budget 2022-23 (PDF 3.83MB)</a> <a href="#">↗</a>. 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</p>

	<p>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 <b>Improve small business tax performance</b>, 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>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Tax professional associations</li> <li>• Digital service providers</li> <li>• Financial technology providers</li> <li>• Tax and BAS agents</li> <li>• Small businesses</li> </ul>
<b>Consultation lead</b>	<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** 2 July 2025

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

### [202412] Not-for-profit roadmap – Phase 1

<b>Registered</b>	June 2025
<b>Expected completion of</b>	July 2025

<b>consultation</b>	
<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	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.
<b>Description</b>	<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 with entities linked to the not-for-profit sector, including not-for-profit entities, charities, sector representatives, peak bodies, regulators and intermediaries.</p>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Charities</li> <li>• Not-for-profit entities</li> <li>• Not-for-profit industry representatives</li> <li>• Peak bodies</li> <li>• Stewardship groups</li> </ul>
<b>Consultation lead</b>	Jennifer Moltisanti, Small Business Jennifer.Moltisanti@ato.gov.au

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

<b>Registered</b>	May 2025
<b>Expected completion of consultation</b>	August 2025

<b>Consultation status</b>	Targeted consultation has commenced.
<b>Consultation purpose</b>	To understand industry views on the scope of the 'non-profit organisation' exclusion to inform how we administer the new measure.
<b>Description</b>	<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 and broader administration of the new measure.</p>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Tertiary education Industry representatives</li> <li>• Members of the <ul style="list-style-type: none"> <li>– Not-for-profit Stewardship Group</li> </ul> </li> </ul>
<b>Consultation lead</b>	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 2 July 2025

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

## [202505] Ordinary time earnings guidance review

<b>Registered</b>	February 2025
<b>Expected completion of consultation</b>	July 2025
<b>Consultation status</b>	Targeted consultation has commenced.
<b>Consultation purpose</b>	To seek feedback on and deliver enhancements to ATO guidance to help employers understand what is considered ordinary time earnings (OTE).
<b>Description</b>	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.
<b>Who we are consulting</b>	<ul style="list-style-type: none"><li>• Payroll professionals</li><li>• Payroll associations</li><li>• Tax and BAS agents</li></ul>
<b>Consultation lead</b>	Chontelle Weyman, Superannuation and Employer Obligations

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## Intermediaries

Matters currently under consultation for Intermediaries.


**Last updated** 2 July 2025

- [202512] Not-for-profit roadmap – Phase 1 [NEW]
- [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#) [NEW]
- [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
- [202426] Public country-by-country reporting transparency measure and exemption discretions
- [202418] ATO Vulnerability framework [UPDATED]
- [202404] Modernising PAYG instalment systems for small businesses with business accounting software

### [202511] Review of the tax treatment of digital assets and transactions in Australia

<b>Registered</b>	June 2025
<b>Expected completion of consultation</b>	June 2026
<b>Consultation</b>	Targeted and phased consultation is planned to commence in September.



<b>status</b>	
<b>Consultation purpose</b>	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.
<b>Description</b>	The Board of Taxation's report on its <a href="#">review of the tax treatment of digital assets and transactions in Australia</a>  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.
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Taxation law and accounting representative bodies</li> <li>• Crypto industry representatives</li> <li>• Crypto academic experts</li> <li>• Relevant government agencies</li> </ul>
<b>Consultation lead</b>	Timothy Beale, Office of the Chief Tax Counsel Timothy.Beale@ato.gov.au

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