



## Matters under consultation

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

**Last updated** 2 June 2026

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

- [Individuals](#)
  - [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#)
  - [\[202507\] Agent authorisation process for individuals and sole traders](#)
- [Business](#)
  - [\[202604\] GST and build-to-rent modern residential development examples \[NEW\]](#)
  - [\[202602\] Payday Super wholesale voluntary disclosure design](#)
  - [\[202601\] Build to rent development tax incentives Phase 2](#)
  - [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#)
  - [\[202507\] Agent authorisation process for individuals and sole traders](#)
- [Not-for-profit](#)
  - [\[202603\] Community charity return design](#)
  - [\[202602\] Payday Super wholesale voluntary disclosure design](#)
- [Superannuation](#)
  - [\[202602\] Payday Super wholesale voluntary disclosure design](#)

- [Intermediaries](#)
  - [\[202603\] Community charity return design](#)
  - [\[202602\] Payday Super wholesale voluntary disclosure design](#)
  - [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#)

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 5 May 2026

- [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#)
- [\[202507\] Agent authorisation process for individuals and sole traders](#)

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

<b>Registered</b>	March 2025
<b>Expected completion of consultation</b>	November 2026
<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 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</p>

	decisions on delivering this fraud control to the individual's market.
<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 <a href="mailto:AgentAuthorisationConsult@ato.gov.au">AgentAuthorisationConsult@ato.gov.au</a>

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## Business

Matters currently under consultation for Business.

**Last updated** 3 June 2026

- [\[202604\] GST and build-to-rent modern residential development examples](#) [NEW]
- [\[202602\] Payday Super wholesale voluntary disclosure design](#)
- [\[202601\] Build to rent development tax incentives Phase 2](#)
- [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#)
- [\[202507\] Agent authorisation process for individuals and sole traders](#)

### [202604] GST and build-to-rent modern residential development examples

<b>Registered</b>	May 2026
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<b>Expected completion of consultation</b>	June 2026
<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	To seek feedback on draft examples for Goods and Services Tax Ruling GSTR 2012/6 <i>Goods and services tax: commercial residential premises</i> , to ensure they are clear, fit for purpose, effectively illustrate the GST treatment of relevant arrangements, and reflect current commercial and industry practice.
<b>Description</b>	<p>We are updating GSTR 2012/6 to provide further clarity on how the existing law applies to modern build-to-rent developments and assist taxpayers to determine whether their premises are residential premises or commercial residential premises. Feedback to the draft update from industry and professional associations requested additional examples to demonstrate how the law applies to current operating models.</p> <p>Industry feedback will assist in ensuring that the examples are practical, address industry needs, and identify any technical gaps or unintended impacts prior to finalisation. Consultation will support the development of effective public guidance, providing greater certainty for taxpayers on the practical application of the existing law and ATO view in the context of build-to-rent developments.</p>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• GST Stewardship Group</li> <li>• Property and Construction Stakeholder Relationship Forum</li> </ul>

<b>Consultation lead</b>	Clint Austin, International Support and Programs <a href="mailto:Clint.Austin@ato.gov.au">Clint.Austin@ato.gov.au</a>
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## [202601] Build to rent development tax incentives Phase 2

<b>Registered</b>	February 2026
<b>Expected completion of consultation</b>	June 2026
<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	To seek feedback on public advice and guidance (PAG) priorities for Australia's new build to rent tax incentives.
<b>Description</b>	<p>The Build to rent (BTR) Bills passed Parliament and received Royal Assent on 10 December 2024. A Legislative Instrument covering initial standards for the BTR measure were made on 18 December 2024. Further legislative instruments will be made in 2026. The measure commenced 1 January 2025.</p> <p>Previous PAG identified that there are some aspects of the law that may not be clear and may require administrative or interpretative guidance for those adopting the BTR laws. The ATO is aware of certain areas stakeholders will require interpretative guidance. However, so we can provide support for stakeholder participation and compliance, we will engage externally to understand what guidance or PAG are required to correctly apply the laws.</p> <p>Consultation will assist the ATO's administration of the BTR laws, guiding stakeholders implementing the BTR laws. PAG is anticipated to reduce the</p>

	<p>number of enquiries raised with the ATO on the BTR law. It is anticipated these enquiries could range from general administrative requests, through to private binding rulings.</p> <p>This initiative builds on feedback received in submissions to Treasury and the Senate Estimates Committee during the consultation process for the Bills.</p>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Profession associations</li> <li>• Industry representatives</li> <li>• Property Council of Australia</li> <li>• Public Sector Pension Investment Board</li> <li>• Ashurst</li> <li>• Mirvac</li> <li>• Urban Development Institute</li> <li>• Other key stakeholders</li> </ul>
<b>Consultation lead</b>	<p>Blake Sly, Public Groups  <a href="mailto:Blake.Sly@ato.gov.au">Blake.Sly@ato.gov.au</a></p>

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## Not-for-profit

Matters currently under consultation for Not-for-profit.

**Last updated** 2 June 2026

- [\[202603\] Community charity return design](#)
- [\[202602\] Payday Super wholesale voluntary disclosure design](#)

## [202603] Community charity return design

<b>Registered</b>	April 2026
<b>Expected completion of consultation</b>	August 2026
<b>Consultation status</b>	Targeted consultation is underway.
<b>Consultation purpose</b>	To seek sector insights and feedback on the emerging design of the community charity return.
<b>Description</b>	<p>To seek sector insights and feedback on the emerging design of the community charity return. <i>The Taxation Administration (Community Charity) Guidelines 2025</i> requires community charities to lodge an income tax return. These returns will be compelled annually through a legislative instrument.</p> <p>We will consult with key stakeholders and sector representatives to design the new return, understand guidance needs and validate our administrative approach.</p>
<b>Who we are consulting</b>	<ul style="list-style-type: none"><li>• Not-for-profit entities</li><li>• Not-for-profit sector peak body associations</li><li>• Not-for-profit Stewardship Group</li><li>• Tax Practitioner Stewardship Group</li></ul>
<b>Consultation lead</b>	Tom Wheeler, Small Business <a href="mailto:Tom.wheeler@ato.gov.au">Tom.wheeler@ato.gov.au</a>

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## Superannuation

Matters currently under consultation for Superannuation.

Last updated 2 June 2026

- [\[202602\] Payday Super wholesale voluntary disclosure design](#)

### [202602] Payday Super wholesale voluntary disclosure design

<b>Registered</b>	April 2026
<b>Expected completion of consultation</b>	December 2026
<b>Consultation status</b>	Targeted consultation is underway
<b>Consultation purpose</b>	To identify digital service providers (DSPs), intermediaries and employers' views on lodging Voluntary Disclosure Statements (VDS) through wholesale services to enable development of business and technical guidance materials to support use of this service.
<b>Description</b>	Under Payday Super, employers can lodge a VDS to inform the ATO of unpaid,

	<p>late or previously unreported super guarantee (SG) shortfalls for one or more employees for a given payday. Lodging a VDS will reduce the SG charge that might apply.</p> <p>Feedback through earlier Payday Super consultation has indicated that the use of a form through ATO online services would present significant challenges for employers, given the volume of data that would be required for each employee each payday.</p> <p>Consultation will allow the ATO to consider the best way to design the service, understand key business and DSP guidance requirements which then inform technical specifications and guides for this product to be built into employer software products.</p>
<b>Who we are consulting</b>	<ul style="list-style-type: none"> <li>• Professional associations</li> <li>• Industry representatives</li> <li>• Other ATO groups/forums</li> </ul>
<b>Consultation lead</b>	<p>Shane Moore, Super and Employer Obligations  <a href="mailto:PaydaySuper@ato.gov.au">PaydaySuper@ato.gov.au</a></p>

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## Intermediaries


Matters currently under consultation for Intermediaries.

Last updated 2 June 2026

- [\[202603\] Community charity return design](#)

- [\[202602\] Payday Super wholesale voluntary disclosure design](#)
- [\[202511\] Review of the tax treatment of digital assets and transactions in Australia](#)

## [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 status</b>	Targeted and phased consultation has commenced.
<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> </ul>

	<ul style="list-style-type: none"><li>• Relevant government agencies</li></ul>
<b>Consultation lead</b>	Timothy Beale, Office of the Chief Tax Counsel <a href="mailto:Timothy.Beale@ato.gov.au">Timothy.Beale@ato.gov.au</a>

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