

# Key Outcomes – Practitioner lodgment service working group

**Venue:** Webex  
**Date:** 26 September 2023  
**Start:** 1.00pm AEST **Finish:** 1.34pm AEST  
**Chair and facilitator:** Sonya Summers  
**Contact:** Corina Noble  
**Contact details:** 07 3213 8109

## **Attendees:**

Sonya Summers, Felicity-Ann Stokes, Anusha Young, Phuoc Giang, David Baker, Chanara Fraser

## **ATO Guest Attendees:**

Matt Power, Michael Wang, Scott Phipps

## **Apologies:**

ATO – Anupama Duggirala, Sangitha Sivayogaraj

## Agenda item 1 – Welcome

Sonya opened the meeting and welcomed the group.

## Agenda item 2 – Action item updates

There are currently no open [action items](#).

## Agenda item 3 – Tax time related documentation

[DSP Hub](#) updates: NIL

## **Change advices updated or published**

[CA2024-004](#) – Non-Arm's length expense rules for Superannuation Funds

EXTERNAL

OFFICIAL

[CA2024-010](#) - Removal of loss carry back label for 2024 onwards

[CA2024-011](#) - Multinationals Tax Integrity Package - denying deductions for payments relating to intangibles held in low or no-tax jurisdictions

[CA2024-012](#) - Housing (Build-To-Rent Developments) – accelerating tax deductions and reducing managed investment trust withholding tax rate

[CA2024-013](#) - Extending the clean building managed investment trust withholding tax concession

[CA2024-014](#) - Removal of Temporary Full Expensing labels

[CA2024-015](#) - Modernisation of Trust Administration Systems (MTAS) Phase 1

[CA2023-012](#) - Small business skills and training boost

[CA2023-013](#) – Small business technology investment boost

## Agenda item 4 – Salary and Wages occupation codes

The group preference is for there to be a single document for Salary & Wage occupation codes with a new tab for each year, including a list of what has changed.

Business will endeavour to have something ready in time for the next working group.

## Agenda item 5 – New and improved ato.gov.au project

The ATO website is our largest digital channel, with visits rising throughout Covid and JobKeeper. Visits are continuing to rise each year along with a spike of mobile device usage. The ATO are currently in the process of upgrading the website technology, with the last upgrade having occurred 10 years ago. Ektron is at the end of its service life, providing an opportunity to discover what users want. The search functionality continues to cause frustration, and this was particularly evident during Covid. The banner also created challenges by blocking content when viewing from a mobile device.

Website users want easy-to-understand content and ease of navigation to make it easier to comply with super obligations and be relevant to their situation to reduce the need to contact the call centre.

The group was shown a mock-up of the updated website with sticky search functionality and the application of the ATO brand refresh. The information architecture of the website is changing with a reduction of the audience segments from 6 levels down to 3. There will be 2 types of navigation, one will be for those who use once a year, the other for professionals who use it more regularly and hamburger menu functionality. The website footer will be condensed and simplified.

It is estimated that a public beta will be made available early November accompanied by supporting comms, and a go live in early December this year.

## **Agenda item 6 - CA2024-014 Removal of Temporary Full Expensing (TFE) labels**

Temporary full expensing (TFE) supported businesses and encouraged investment with eligible businesses being able to claim an immediate deduction for the business portion of the cost of an asset in the year it is first used or installed, ready for use for a taxable purpose.

TFE was designed to help businesses recover from the economic impact of COVID-19 and was always intended to be temporary. The TFE provisions ended 30 June 2023, resulting in expenses incurred on and from 1 July 2023 not qualifying for TFE.

The group was walked through the removal of the TFE labels from tax forms that will ensure ATO systems do not allow TFE claims in the 2023-2024 income year and beyond.

Early balancers, whose 2023-2024 income year starts prior to 1 July 2023, may still be entitled to claim TFE, provided they purchased the assets on or before 30 June 2023 and meet other eligibility requirements. To claim TFE, eligible early balancers will still need to claim TFE at the deductions labels in the 2024 tax return.

## **Agenda item 7 - Update on general matters and Tax time delivery**

No updates

## **Agenda item 8 – Delivery update**

Upcoming EVTE releases in September should include TT2024 artefacts for CTR, PTR, SMSF, PTR, SMSF and TRT MST. Copies of the return 2023 service and conformance artefacts should also be available. The TRT validation rules and 2024 FBT artefacts should be available in October along with Codes in early November.

## **Agenda item 9 – Platform update**

SBR 2 channel has been stable and highly available.

No further updates, no issues identified.

## **Agenda item 10 – Agent online environment update**

This coming weekend will see the deployment of further agent client linking in Online services for Agents (OSFA) to include all entities with an ABN except sole-traders.

Normal maintenance will commence 9.00pm AEST on Saturday and should be completed by 7.30am Sunday. Client agent linking may be deployed an hour earlier. Agents will receive an error during the deployment should they attempt to use it.

## Agenda item 11 – DSP communications update

The URL for M2M EVTE is being updated and DSPs will need to align the URL in their software by December 2023. The new URL has been tested and can be used in parallel now. If DSPs cannot update the URL by this timeframe, they will not be able to access EVTE. There will be comms going out in an upcoming DSP newsletter with more information.

We're expanding client-to-agent linking to more businesses. Payroll service providers may be aware that we are further strengthening the security of our online services by adding an extra control into the process before linking to new clients or change to authorisations for existing clients can occur. From 13 November 2023, [client-to-agent linking](#) will apply to all types of businesses with an ABN, excluding sole traders. For more information, [see our article](#).

STP Parent Adjustment webinar resources now available. At the Single Touch Payroll (STP) Parent Adjustment webinar, we provided an overview of the new Adjust action within the PAYEVNT.0004 2020 service. A [recording of the webinar, an enhanced presentation pack and help cards](#) are now available in Online services for DSPs to support your understanding of the context and requirements.

Notes on MBR cessation:

- The Government has announced the cessation of the Modernising Business Registers (MBR) Program.
- This decision follows the Independent Review of the MBR Program.
- The Independent Review supported the ATO's own findings that the size and complexity of the MBR Program was far greater than originally envisioned.
- This decision has broad impacts, and we continue to work through the full implications.
- The ATO is working with our people on the next steps for implementing changes.

## Agenda item 12 – DSP feedback

The PLS working group on 7 November will be rescheduled to be held on 8 November due to the Melbourne Cup. An updated invitation has been issued.