

Key Outcomes – Practitioner lodgment service working group

Venue: Webex
Date: 21 November 2023
Start: 1.00pm AEDT **Finish:** 2.00pm AEDT
Chair and facilitator: Sonya Summers
Contact: Corina Noble
Contact details: 07 3213 8109

Attendees:

Sonya Summers, Felicity-Ann Stokes, Sangitha Sivayogaraj, Anupama Duggirala, Chanara Fraser

Guest Speakers:

Craig Sai-Louie, Adam Hall

Apologies:

ATO - David Baker

Agenda item 1 – Welcome

Sonya opened the meeting and welcomed the group.

The first *Changes to International Dealings Schedule focus group* was held on 15 November 2023, the main points to note are:

The purpose of the Changes to IDS focus group is to work through the impacts of the related Budget measures impacting Tax Time 2024:

- International Tax – removing the preferential tax treatment for Offshore Banking Units ([CA2024-001](#))
- Multinationals Tax Integrity Package – amending Australia's interest (thin capitalisation) rules ([CA2024-006](#))
- Multinationals Tax Integrity Package – denying deductions for payments relating to intangibles held in low or no-tax jurisdictions ([CA2024-011](#)), as well as
- Updates to (double-tax agreement) country codes.

Update from focus group

- A cyclical feature has been endorsed to include the latest DTA country code – Iceland (CC2024 - 105 - Update Double Tax Agreement (DTA) Country Codes)
- removing the preferential tax treatment for Offshore Banking Units (OBU) is the only budget measure that has passed legislation at this stage
- Updated MST and conformance suite is proposed to be published on the platforms in SBR.gov.au for the December and February EVTE releases.
- Changes are from 2023 and onwards to incorporate early lodgers and impact TRTAMI, CTR, TRT and PTR services

Overview of service changes:

- 25 tuples to be removed
- 36 facts/questions to be removed
- Remove the SBR taxonomy with the new values.
- Question 41 to be removed
- Sequencing to be updated in technical documents
- Paper form numbering to be adjusted with question 41 being removed

The [outcomes](#) and [presentation pack](#) have been published on DSP Hub for review.

Agenda item 2 – Action item updates

Updated PLS [action items](#) to track 'Business Industry Codes (BIC) - discrepancy across ATO sources'.

Agenda item 3 – Tax time related documentation

No updates to the tax time related documentation.

Agenda item 4 - Update on general matters and Tax time delivery

There have been a number of enquiries regarding the discrepancies with Business Industry Codes across multiple sources. This matter is being discussed with the relevant teams across the ATO – *see Action item 20231121-01*.

Agenda item 5 – Implementation of a global minimum tax and a domestic minimum tax (Pillar 2)

The project team provided an overview of the budget measure that is impacting the **Implementation of a global minimum tax and a domestic minimum tax (Pillar 2)**.

The measure will impact approx. 6000 consolidated entities with a turnover greater than 750 million Euro to support a global minimum tax rate of 15%. Information reported on the Global Information Return (GIR) will be shared with all relevant jurisdictions.

A change advice will be available shortly.

Expressions of Interest are open to interested DSPs to be involved in consultation on administrative, compliance and systems impacts with the upcoming changes until **COB 30 November**. Click [here](#) for further information. We expect the group to be convened for an initial session on 6 December 2023.

Agenda item 6 – Delivery update

The January 2024 release has been cancelled and will only be used if urgent updates are required to be pushed out.

The December 2023 release will contain majority of the 2024 releases for the new and cyclical services.

The next release will be in February 2024.

Please see the [latest roadmap](#) for the schedule of which services and artefacts are affected by these dates.

Agenda item 7 – Platform update

All platforms are currently stable.

After the integrated release on 10 November weekend, there was a minor issue that caused stuck messages. These have now been replayed successfully.

Agenda item 8 – Agent online environment update

We have seen some intermittent issues with access to Online services (business and OSFA). Bookmarked links are working fine but referral links from ato.gov.au may result in a login error. Agents will be asked to either use their bookmarks or keep trying with referral links. We will be updating dashboards with this advice by close of business.

Agenda item 9 – DSP communications update

The last DSP newsletter issue for 2023 will be 13 December 2023.

Key highlights from this week's newsletter.

- Express your interest in consultation on OECD Pillar Two changes - due 30 November 2023
- EOI for Strategic Working Group membership for 2024 is open – due 1 December 2023

- Activity Statements 2023 service error in PROD – update - anticipated fix will be applied 30 January 2024
- Introduced 2 new pages on DSP Hub as per feedback from DSP
 - o [New schedule service artefacts changes](#)
 - o [Future enhancements register](#)
- Technical feasibility discussion for Payday Super to be held virtually on 27 November and December 2023 – for interest raise a ticket via [Online services for DSPs](#)
- Updated ATO website (running in parallel with the old website) with a link to a [survey](#) if you have feedback
- All registration requirements for access to the ATO's gateway API's, are available via the [ATO API Portal](#).

Agenda item 10 – DSP feedback

Opened to the group to provide feedback or commentary on a refresh of the PLS working group in preparation for 2024.

We are seeking member feedback on whether there are any gaps in our regular agenda, and to ensure we are continuing to provide valuable information.

Points for consideration:

- Reduce frequency of platform and delivery updates as necessary
- Reduce meeting duration, increasing during busy times
- Moving the meeting platform to Teams
- Is there continued value in the regular agenda items.

The next PLS working group meeting will be held using MS Teams. The meeting invitation will be updated with relevant details.