

# Key Outcomes – Practitioner lodgment service working group

**Venue:** MS Teams  
**Date:** [9 April 2024](#)  
**Start:** 1.00pm AEDT **Finish:** 1.45pm AEDT  
**Chair and facilitator:** Sonya Summers  
**Contact:** Kaethe Seidel-Wynne  
**Contact details:** 02 9354 3014

## Attendees:

Sonya Summers, Felicity-Ann Stokes, Anusha Young, Cara Ly, Katrena Cawthorne, Chanara Fraser

## Guest Speakers:

Sebastian Reiter, George Stasinopoulos

## Apologies:

Sangitha Sivayogaraj, Anupama Duggirala

## Agenda item 1 – Welcome

Sonya opened the meeting and welcomed the group.

The group were asked if a resource providing greater visibility of budget measures, and what to expect in means of ATO support, would be a beneficial addition to the DSP hub. A draft will be shared with the group for feedback.

## Agenda item 2 – Action item updates

There is 1 open [action item](#). There are no further updates to provide on the BIC code action item. It will remain on pause until Tax Time so we can see if the updates have improved the experience.

### Agenda item 3 – Tax time related documentation

We continue to upload Tax time forms and instructions to the DSP Hub as they become available.

The final version of [Nat 3425 Losses schedule 2024](#) was published in Final Forms and Schedules on 11 April. The declaration section has been updated to include a trustee's, director's or public officer's declaration.

To view recently published documentation, visit the [2024 Tax Time documentation page](#).

There have been 3 updated [change advices](#) published since our last meeting.

- CA2024-003 SB \$20,000 instant asset write off
- CA2024-005 Small Business energy incentive
- CA2024-008 Changes to FBT record keeping.
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### Agenda item 4 - Update on general matters and Tax time delivery

FBT whitelisting was completed on 31 March, with NITR and IITR whitelisting to be completed next.

If you require any assistance, please lodge a ticket. Prod whitelisting tickets can be lodged from June.

### Agenda item 5 – Update: Small Business \$20,000 Instant asset write-off

Since the Small Business Support - \$20,000 Instant asset write-off measure was initially announced, a senate amendment has increased the asset value threshold to \$30,000 and the business turnover threshold to \$50 million. The senate amendment must now be considered by the House of Representatives which is anticipated to occur in approximately mid-May 2024.

Due to system cut-off dates it's possible that the depreciation and capital allowances tool (DCAT) will continue to reflect the currently legislated \$1,000 instant asset write-off threshold for a time after the law receives royal assent. The threshold would then be updated in the next available system update. In this scenario we would provide alerts and guidance to clients on how to correctly calculate the required amounts if preparing returns before the update occurs, as they wouldn't be able to rely on the DCAT alerting them.

An [updated Change advice](#) is now available in the DSP Hub.

### Agenda item 6 – Update: Small Business Energy Incentive

The group received an update on the small business energy incentive announced in 23-24 May budget. The incentive will provide businesses with an aggregated annual turnover of less than \$50 million with an additional 20% deduction on spending that supports electrification and more efficient energy usage, up to a maximum bonus deduction of \$20,000.

The Bill containing the small business energy incentive is currently before Parliament and not yet law. This measure is anticipated to be considered by the House of Representatives in mid-May 2024

with a hope of receiving Royal Assent before 30 June. If this occurs after 1 July, the commencement date will be pushed back to 1 October 2024.

The new small business energy incentive labels are available as of the March EVTE (2 March). However, validation rules preventing the usage of these fields will be deployed in April EVTE (18 April). When the law for the small business energy incentive becomes operative, the validation rules will be lifted.

An [updated Change advice](#) is now available in the DSP Hub.

DSPs queried whether feedback had been provided to Treasury, emphasizing the impact the delays in passage of law are causing the ATO and DSPs. Business confirmed that feedback has been collated to share with Treasury.

## Agenda item 7 – Delivery update

The group received an overview of the April EVTE release:

### NITR:

CTR, PTR, TRT, TRTAMI - new rule added to block Small Business Energy Incentive as law hasn't passed yet.

CTR - new warning rule added to enable publishing of R & D expenditure companies claims and new rules to allow the maximum number of digits allowable from 11 to 15.

IDS – Thin cap changes to MST and validation rules.

PTR – Correction of typo in report guidance.

TRT – Tuple name updates and XML XPath correction.

### IITR:

IITR - rule was added to validate the revised Occupation Codes for 2024

IITR - new rule added to block Small Business Energy Incentive as law hasn't passed yet.

IITR – cyclical changes to Super Lump Sum untaxed plan cap or Lifetime and death benefit, Superannuation Co-Contributions Rate thresholds, Deduction Median Rates and Cents per kilometre threshold

IITR - rules were updated to include Other income from managed fund amounts

PIITR - alias was updated to remove the occupation code enumerated values and alias IITR1200 Govt - Benefit certainty indicator was updated with the latest taxonomy element references.

INCDTL - cyclical changes to Employment Termination Payment (ETP) threshold and rules were added to validate the new government payment adjustment reason fields.

NRFI - new 2024 version and new rule was added to validate the revised Occupation Codes for 2024

### IITR Profile Compare:

New 2024 IITPRFL service to introduce new assessment message for Trust income, and revised Occupation Codes for 2024

### Outcome of Assessment:

Updates to the ASMT 2018 service to include the 2024 financial year against the applicable field codes and to include new assessment field codes for the 2024 financial year.

### Lodgment List:

LDG 2023 List service updated to include new role type for Self-Assessed Income Tax Exempt and new field in the list response for Activity statement form type.

### Payroll Event Reconciliation List:

PAYEVENTRECON 2023 List service updated to delete alias PAYEVNTRECON16 (ATO Received Date) from the response as this is redundant and not required.

There was additional conversation among the group regarding:

- the urgency for the remainder of the draft forms and instructions to be made available to DSPs
- DSP time constraints in meeting April EVTE for small business energy incentive blocking rule
- availability of PAYG withholding rates anticipated for mid-May.

## **Agenda item 8 – Platform update**

Platforms remain stable. There was a minor incident affecting SBR1 however no transactions were impacted.

## **Agenda item 9 – Agent online environment update**

Upcoming changes in OSFA include:

- ability for business to nominate linked agents
- increase to bulk update communications preference from 25-50
- limiting number activity statement revisions to 5
- starting to remove AusKey credentials from Access Manager

## **Agenda item 10 – DSP communications update**

### Changes to support large dollar values in company tax return

Upcoming changes to the company tax return will see support for businesses who are seeking to report to the ATO values that exceed \$99 billion (\$99,999,999,999).

Sixteen monetary fields in the company tax return for 2024 and onwards will increase from 11 digits to 15.

### [Improvements made based on your feedback in 2023](#)

The annual DSP experience survey allows you to share feedback and suggestions with us about your experiences interacting with the DPO. We've made improvements based on your input from the 2023 DSP experience survey. You can view a summary of these improvements in Online services for DSPs.

### [Fringe benefits tax time 2024](#)

The fringe benefits tax form, instructions and stationery are now finalised and available on our ATO website. SBR NITR [fringe benefits tax return 2024](#) – submit and validate are available in PROD.

### [2024–25 PHI rebate and MLS income thresholds to change from 1 July](#)

The new income thresholds for private health insurance (PHI) rebate purposes and Medicare levy surcharge (MLS) will take effect from 1 July.

### [Exempting lump sums payments in arrears from the Medicare levy](#)

Treasury is consulting on a measure from the 2023–24 Budget to exempt eligible lump sum payments in arrears from the Medicare levy from 1 July. Exposure draft and explanatory materials are available. Submissions close 23 April.

### [IITR 2024 Business Implementation Guide available](#)

The IITR.0011 2024 Business Implementation Guide is now available. Section 1.3 provides a summary of the changes in the 2024 IITR service.

## Agenda item 11 – DSP feedback