

Key Outcomes – Practitioner lodgment service working group

Venue: Teams
Date: 18 June 2024
Start: 1.00pm AEST **Finish:** 1.35pm AEST
Chair and facilitator: Sonya Summers
Contact: Kaethe Seidel-Wynne
Contact details: 02 9354 3014

Attendees:

Sonya Summers, Felicity-Ann Stokes, Anusha Young, Anupama Duggirala, Carl Bennett, Chanara Fraser

Guest Speakers:

Adam Crabbe

Apologies:

ATO – Sangitha Sivayogaraj, David Baker

Agenda item 1 – Welcome

Sonya opened the meeting and welcomed the group.

The group were asked 2 questions:

1. How do you calculate the 'Lump Sum Payments in advance' tax offset, or if this is something generally left to the ATO.
2. In relation to Business industry codes, would you be happy to adopt the ANZCO list?

Please let us know by emailing dpo@ato.gov.au or [raise a request](#) in the DSP service desk.

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 after Tax Time so we can see if the updates have improved the experience.

Agenda item 3 – Tax time related documentation

Final Instructions continue to be published as they become available. To view published documentation, please visit the [2024 Tax time documentation page](#). If there is a document that has not been published on the DSP Hub as yet, please refer to the Forms and instructions page on the [ATO website](#).

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

From the morning of 20 June, the Tax Time 2024 release will be deployed and practitioner lodgment service (PLS) products for DSPs who have met the requirements will be whitelisted into production.

[Raise a request](#) via the DSP service desk if your PLS product needs to be whitelisted for Tax Time 2024. Each product will require separate requests for IITR and NITR services.

There have been a number of queries and incident tickets that have been addressed. If we have placed a comment in the ticket stating the issue has been resolved, please advise if the issue is still being experienced or not.

Agenda item 5 - Small Business Support \$20,000 Instant asset write-off update

The Small business support \$20,000 Instant asset write-off measure has gone back to the Senate who sit on 24 June 2024.

There are no validation rules to prevent lodgment of returns where Instant asset write-off amounts have been reported. Until the Bill containing the \$20,000 Instant asset write-off is passed by parliament, the \$1,000 Instant asset write of threshold will apply. If clients lodge their tax return before the law has been passed, they must apply the \$1,000 Instant asset write-off threshold. If a higher threshold is legislated, they would then be able to amend their return and apply the higher threshold once it takes effect.

A separate Bill containing an extension of the instant asset write-off has been introduced to parliament and will go before the House of Representatives, also sitting on 24 June 2024.

Agenda item 6 – Delivery update

Everything for tax time 2024 has gone into 24IR June. At a high level this includes:

- Rollover of Individual and Non-individual services
- Cyclical updates
- Legislative measures including (but not limited to):
 - Amendments to Australia's interest rules (Thin Capitalisation)
 - Modernisation of Trust Administration
 - Introduction of the Digital Games Tax Offset
 - Removal of the Small Business Technology Investment Boost
 - Removal of Temporary Full Expensing for
 - Visibility of the Not-for-Profit Self Review role

[SBR2 EVTE/PROD system release updates](#) is a new page created in the DSP Hub that provides upcoming release notes for PROD and EVTE, summarising changes, features, bug fixes and hot fixes. It provides a brief description of the service and outlines specific details about the included updates, including any corrections, changes or enhancements.

Upcoming Tax time 2024 bug fixes on the page include:

- TRT 2024.0012 - Submit and Validate:
 - CCIVs and AMITs lodging through TRT should not need to provide DISBENTRT
- CTR.0015 2024 - VR.ATO.CTR.500397:
 - not allowing valid business industry codes (95599, 95510 and 99050) from lodgment
- TRT 2024.0012 Submit and Validate
 - VR changes relating to MTAS ICP pre-validation rules
- IITR/INCDTLS 2024 Submit and Validate
 - VR.ATO.INCDTLS.000391 prevents valid lodgement
- IITR.0011 2024
 - Dependent Tax Offset (DTO) threshold increase

Refer to [Tax_time_2024_PLS_Additional_Information_FAQs_page](#) for frequently asked questions on key issues for Tax Time 2024.

July EVTE:

There will be additional changes and fixes to validation rules and technical business rules to reflect the new 2024 service of LCMSF. This will also include schema updates to the max occurs of LCMSF119, updates to values present in the enumeration list for LCMSF294 and the removal of LCMSF107 from the service. For further explanations of July EVTE changes, please refer to section 4 in the Package Content notes for this service: <https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/significant-global-entity-obligations-sgeo>

Agenda item 7 – Platform update

Platforms are currently stable. An issue was experienced 12 June with a complete outage for 1 ½ hours with root cause analysis being performed.

Agenda item 8 – Agent online environment update

The tax time release on 14-17 June went smoothly with no major issues identified:

- Introduction of a new Not for profits (NFP) return for tax agents
- Rollover of the pre-generated reports. The new 2024 pre-generates will appear from 1 July
- Addition of the 2024 pre-fill reports, with data commencing populating from 1 July 2024.

There were changes in Access Manager to remove old AUSkeys and the corresponding mailboxes in Online services for Agents removed. A new Access Manager permission was added for the new Not for profits return, noting that this form can only be lodged by Tax agents.

RAM credential status update: a bug was fixed to ensure the status of a myGovID credential in RAM reflects correctly in Access Manager. The status previously showed as active even after being end dated.

The annual review of the PLS user guide has been completed and is expected to be published sometime in the next couple of weeks.

Pre-filling for the on-demand reports will commence 1 July.

There was a question from the group asking if the ATO had updated systems to reflect the newly legislated HECS/HELP calculations:

The calculation used by pre-fill has not changed from the calculation used last year. The changes announced by the government are yet to be legislated. When they are, systems will be updated accordingly, however the earliest they may affect pre-fill will be July 2025.

Agenda item 9 – DSP communications update

[Updates to tax rates from 1 July](#)

New individual income tax rates apply from 1 July with the implementation of the government's tax cuts.

[The super guarantee \(SG\) rate is increasing to 11.5% on 1 July 2024](#)

Payments of salary and wages made to eligible workers on or after 1 July must be at the new rate. For the quarter ending 30 June 2024, SG is to be calculated at 11% for payments made before 1 July.

[Stay up to date this tax time](#)

We'll continue to add frequently asked questions on key issues for Tax Time 2024 to the 'Tax Time 2024 PLS additional information FAQs' page in the DSP hub. We encourage PLS developers to stay up to date

by watching this page. Select 'Watch' at the top of the page to receive email notifications for important updates.

Tax Time 2024 production whitelisting

From 20 June, the Tax Time 2024 release will be deployed and practitioner lodgment service (PLS) products of DSPs who have met the requirements will be whitelisted in production. [Raise a request](#) via the DSP service desk if your PLS product needs to be whitelisted for Tax Time 2024. Each product will require separate requests for IITR and NITR services. [Raise a request](#) via the DSP service desk if your PLS product needs to be whitelisted for Tax Time 2024. Each product will require separate requests for IITR and NITR services.

Important security reminder for DSPs using GitHub or similar systems

To enhance system security, we strongly recommend logging into GitHub or similar platforms only from trusted networks within your authorised work environment. In case of a security threat, we will promptly take protective measures. We appreciate your cooperation in maintaining a secure environment.

[New page in the DSP hub – DSP email communication](#)

The DSP email communication page is now available in the DSP hub. On this page, you'll find an archive of past emails we have sent to DSPs.

[New page in the DSP hub – SBR2 EVTE/PROD system release updates](#)

The SBR2 EVTE/PROD system release updates page is now available in the DSP hub. On this page, you'll find upcoming release notes for SBR2 PROD and EVTE, summarising changes, features, bug fixes and hot fixes.

Agenda item 10 – DSP feedback