

Key Outcomes – Practitioner lodgment service working group

Venue: Teams
Date: 16 July 2024
Start: 1.00pm AEST **Finish:** 1.38pm 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, Katrena Cawthorne, Chanara Fraser

Guest Speakers:

George Stasinopoulos, Nerida Bell

Apologies:

ATO – David Baker

Agenda item 1 – Welcome

Sonya opened the meeting and welcomed the group.

The group were reminded of the upcoming 2025 Services for Tax Practitioners event being held in Canberra on 4 & 5 September this year. For members interested in attending, please lodge an expression of interest by [raising a ticket](#) in the DSP service desk.

Australia's adoption of the Implementation of global minimum tax and domestic minimum tax changes

The OECD have released the [Draft User Guide for the GloBE Information Return XML Schema](#) for consultation which invites feedback to be provided to the [OECD](#) by 19 August 2024.

Please note that this request for feedback is led and co-ordinated by the OECD and we are sharing this for your information should you wish to provide 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

The following updated change advices are available in the DSP hub:

[CA2023-012 Small business skills and training boost](#)
[CA2024-003 Small business \\$20,000 Instant asset write off](#)
[CA2024-004 Non-arm's length expense rules for Superannuation Funds](#)
[CA2024-005 Small business Energy Incentive](#)

On 22 July 2024, the following Change advice was published:

[CA2025-003 Small Business Support – Extension of \\$20,000 Instant Asset write-off](#)

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

The team have been working hard to reduce outstanding tax time queries and hope to have them all resolved in the next few weeks.

The LDG.LIST 2023 Business implementation guide (BIG) is expected to be published on 18 July.

Agenda item 5 – Updates: Small business skills and training boost Small business \$20,000 instant asset write off Small business energy incentive

The group were provided an update on:

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

The small business skills and training boost is not available after 30 June 2024, and changes will be required to ensure clients do not claim the boost in their 2024-25 tax return and onwards. Digital Service Providers will need to make changes to their software to support the removal of the small business skills and training boost label from the electronic individual and non-individual tax returns from the 2024-25 income year. Please refer to the Change advice for further information.

The group were provided an update on the below measures contained in the Treasury Laws Amendment (Support for Small Business, Charities, and other Measures) Bill 2024:

[CA2024-003 Small business \\$20,000 instant asset write off](#)

The Senate's Bill amendments to increase the IAWO threshold to \$30,000 and expand eligibility to Businesses with an aggregated turnover of up to \$50 million, was defeated in the House of

Representatives and the unamended Bill received Royal Assent on 28 June 2024. Changes to the Depreciation and capital allowances tool (DCAT) to reflect the increased \$20,000 IAWO threshold went live on 1 July 2024. No Change to Income Tax Return labels for Individuals, Companies, Partnerships or Trusts.

Changes required for the Depreciation and Capital Allowances Tool (DCAT) (both on the ATO website and DCA Integrated myTax tool) due to increase in IAWO threshold from \$1,000 to \$20,000 for businesses with an aggregated turnover of \$10 million. Please refer to the Change advice for further information.

CA2024-005 Small business Energy Incentive

This measure received Royal Assent on 28 June 2024 and is now law. Validation rules that block the lodgment of tax returns containing Small Business Energy Incentive label have been removed. Changes were released in EVTE on 27 June 2024 and went into production on 3 July 2024.

The Small Business Energy Incentive is not available after 30 June 2024, and changes will be required to ensure clients do not claim the Energy Incentive in their 2024-25 tax return and onwards. Digital Service Providers will need to make changes to their software to support the removal of the Small Business Energy Incentive label from the electronic individual and non-individual tax returns from the 2024-25 income year. Changes will also need to be made to support the removal of the Small Business Bonus Deductions heading as the Small Business Skills & Training Boost label is also not available after 30 June 2024 – a separate Change Advice is available. Note that the Small Business Bonus Deductions heading does not apply to the company tax return. Please refer to the Change advice for further information.

The group were thanked for their patience with the delay while waiting for the bill to receive Royal Assent and the need to have contingencies in place. Feedback has been provided back to Treasury to try to prevent it happening again.

Agenda item 6– Update: Non-arm’s length expense rules for Superannuation Funds

This measure was also contained in the Treasury Laws Amendment (Support for Small Business, Charities, and other Measures) Bill 2024 that received Royal Assent on 28 June 2024. The measure is now law and commences 1 July 2024 with retrospective application to 1 July 2018.

To implement the change retrospectively, return instructions have been updated for the 2019 to 2024 financial years. There may be impacts to external software guidance provided but no changes are required to return specifications.

From the 2025 financial year, the treatment will be the same and there will be permanent changes required to return instructions.

Agenda item 7 – Delivery update

The July EVTE release occurred over the weekend and included updates mentioned at the last PLS working group meeting on 2 July. For details, please refer to the [16 July meeting outcomes](#).

Work is underway on the Trade Support Loan (TSL) changes where it was extended to include other types of apprentices. The name is changing to AASL – Australian Apprenticeship Support Loans and

there will be releases for the impacted services in the following months. An EVTE roadmap of the TLS changes will be presented to the group at the next meeting on 30 July.

The EVTE roadmap for FY2024-25 year will be presented at this year's Services for Tax Practitioners event in Canberra on 4 and 5 September.

An issue was raised about whether the TSL changes will be breaking changes. The group will be provided an update about the proposed changes at the 30 July PLS working group meeting and the team will look into how the impact to DSPs can be minimised.

From November 2024, TSL will be rebranded to AASL and this will reflect in the messaging accordingly. Associated XML tag will remain unchanged. This information can be found in the [2024 Pre-filing report – importing data into tax agent software specification](#).

Agenda item 8 – Platform update

There were a few issues during the EVTE release over the weekend where there was some degradation, along with a separate incident afterwards that was resolved. All platforms are currently stable.

A tax time summary was presented to the group and is attached to the meeting outcomes.

Agenda item 9 – Agent online environment update

The Trust Tax Return (TRT.0012) 2024 BIG was published on 20 June:

- Updated as general rollover for new FY and service updates for 2024 FY.

Lodgment List (LDGLIST.0005) 2023 BIG due for publishing 18 July:

- LDG list was a service amalgamated with AS.0001 2009, updated version being published to be aligned with current BIGs.

Partnership tax return (PTR.0012) 2024 BIG due for publishing 25 July:

- Updating from draft to final version as the Small business energy incentive measures have come into effect with the BIG being updated to reflect this.

Agenda item 10 – DSP communications update

For further information about the below topics, please see DSP newsletters in the [DSP Hub](#):

- Automatic processing during Tax Time 2024

- Correction required to trust distributions reported on Trust Income Schedule and company, SMSF and fund tax returns
- Conformance suite test data refresh
- Data breaches: Don't wait to take action

Services for Tax Practitioners event

The annual Services for Tax Practitioners event will be held in Canberra on 4 to 5 September. The event will cover matters of interest for DSPs on Tax Time 2025 changes and future work initiatives. Further information will be available closer to the event.

You can see details on the [event in previous years](#). If you're interested in attending, [raise a ticket](#) via the DSP service desk.

Draft User Guide for the GloBE Information Return XML Schema

The Organisation for Economic Co-operation and Development (OECD) have released the Draft User Guide for the GloBE Information Return XML Schema for consultation. If you're interested in providing feedback, send your comments to the [OECD](#) by 19 August.

Agenda item 11 – DSP feedback