

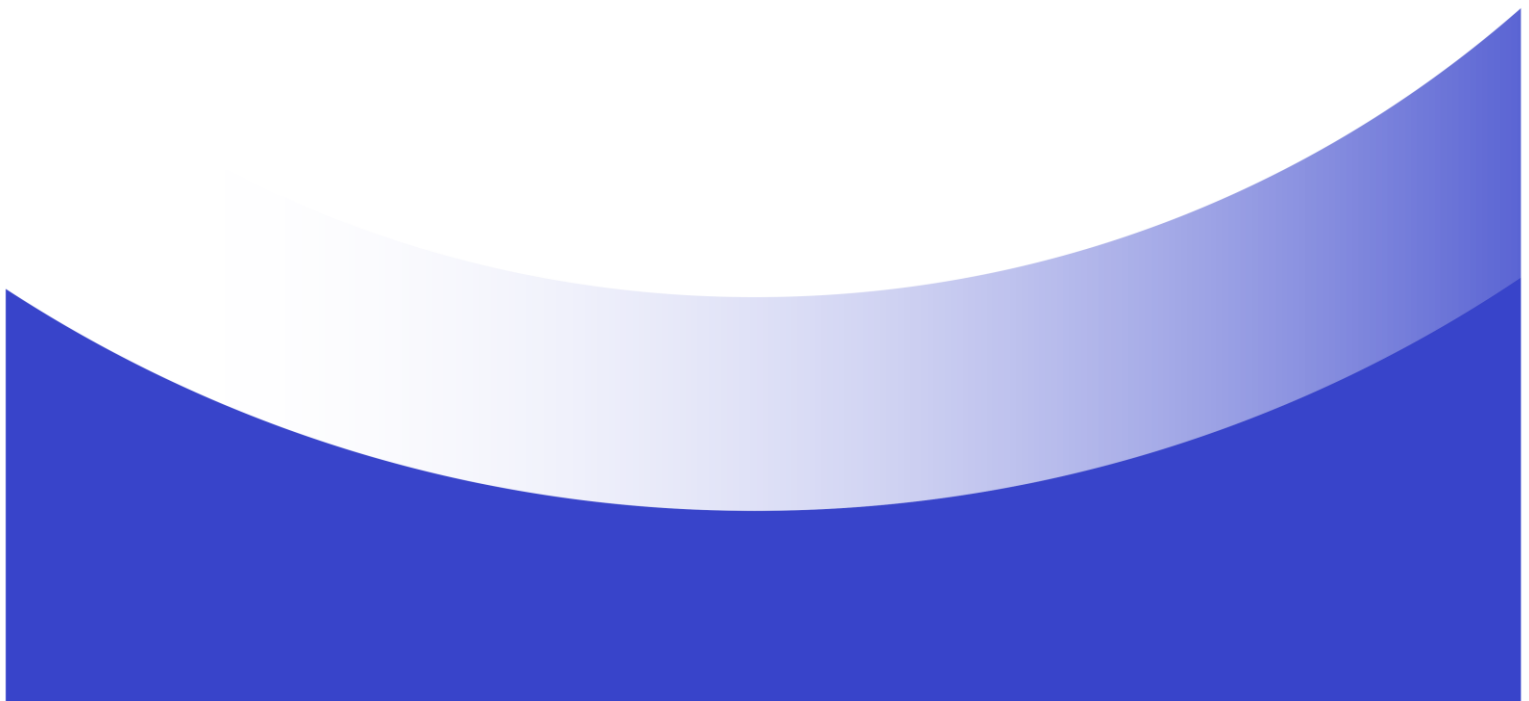


Australian Government
Australian Taxation Office

Charter 2025

Modernisation of Tax Administration (MTAS) Phase 2 working group

8 July 2025



We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to them, their cultures, and Elders past and present.

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Purpose

Role

Special Purpose Working Group

The Modernisation of Tax Administration Systems (MTAS) Phase 2 working group is one of the ATO Special Purpose Working Groups operated by the ATO as a means to consult on a specific topic. The group collaborates on new or current products, processes or services and the implementation of new or changing legislation. The specialist knowledge and experience of the group helps build a clearer and mutual understanding of the tax, superannuation and registry systems.

Scope

The group will focus on the Modernisation of Tax Administration Systems (MTAS) Program, an ATO wide strategy aimed at improving the integrity of the tax system by working with Digital Service Providers (DSPs) and improving ATO internal systems. MTAS will deliver sustained improvements to the tax performance with respect to trusts and beneficiaries through facilitating improved lodgment rates and lodgment accuracy leading to increased willing participation in the tax system and improve efficiency in the way the ATO administers and processes trust reporting obligations.

The program will deliver enhanced processes that increase the quality of the data being collected in relation to trustees and beneficiaries and will support the ATO to better utilise the information which drives our compliance activities.

The focus of the group will be MTAS Phase 2 changes that will be implemented in Tax Time 2026 and Tax Time 2027.

Tax Time 2026

- Updates to fields and labels within the Trust Tax Return,
- New validation rules,
- Introduction of Trust Income prefill into Individual Income Tax Returns.

Tax Time 2027

- Additional field and label modifications,
- interactive validations
- expanded prefill functionality for non-individual beneficiaries.
- the implementation of nudge messaging to support improved lodgment accuracy.

The working group will:

- facilitate communication and collaboration between DSPs and the ATO about the changes being made by Phase 2

- provide opportunity to discuss technical aspects of the changes and proposed solutions for Phase 2
- identify potential risks and challenges in the software development process and provide opportunities to develop strategies to mitigate them
- gather feedback from DSPs during the development process and explore potential opportunities and ideas around future trust services and products to enhance user experience and functionality.

Roles and responsibilities

The **Chair** will ensure the group operates efficiently and effectively to achieve its desired purpose. The chair should ensure:

- they display integrity, courage and determination
- they provide an opportunity for members to declare any conflicts of interest, and these are considered with the appropriate course of action determined and noted in key messages
- they are informed about matters that may arise during group discussions
- they direct the deliberations of the group by framing the issues, setting the tone for discussion and actively engaging members
- members respect and maintain the confidentiality of information provided by others
- members' views are heard while balancing staying on time and on track
- open discussions are encouraged to enable members to:
 - understand the experience of other members
 - present their position on the subject matter, identify issues and any other relevant concerns
- members engage in good faith and respect the expertise and contributions of others
- members abide by the [ATO Consultation Framework](#).

Members are expected to:

- commit to active participation and working constructively in the group
- engage in good faith and respect the expertise and contributions of others
- identify emerging issues or developments that may be of concern
- provide relevant knowledge, expertise and feedback on issues and processes in relation to the administration of the tax, superannuation and registry systems, either from own experience or by canvassing members of any organisation they represent
- when representing an association or organisation:
 - provide the views of their association, profession or organisation
 - communicate the outcomes of the meetings to their association, profession or organisation's members

- disclose any matters that could be a real, perceived or potential conflict of interest and take appropriate action to manage/mitigate those conflicts
- maintain confidentiality as required, including the [treatment of confidential information](#)
- meet their legislative requirements regarding their personal tax obligations
- attend meetings or, in a timely manner, notify their inability to attend and nominate a substitute attendee where appropriate.

If you cannot meet these expectations, advise the ATO Chair.

Current members are listed on the [DSP Hub](#) and on the [Software developers website](#).

The secretariat will support the chair by managing administration matters relating to the group, including:

- arranging meetings and distributing agendas
- taking and circulating key messages
- identifying and recording action items noting who is accountable and the timeframes
- managing the forward work program.

Membership

Special purpose working groups membership is for the period of the working group unless otherwise indicated at the time of appointment. Membership may be renewed for a further period at the discretion of the chair.

Members should be selected based on their expertise and experience to actively contribute to the purpose of the group. These experts may include professional associations, intermediaries, industry bodies, business representatives, community organisations and academics.

Meeting requirements

The MTAS Phase 2 working group operates in an environment of transparency where information should standardly be considered public.

Members are not authorised to disclose confidential information without the prior written approval of the chair. This includes making public statements or announcements on information discussed or provided at an MTAS Phase 2 working group meeting which:

- is declared confidential or
- the member ought to reasonably know is confidential.

Meetings will be scheduled as required and anticipated to be a minimum of 4 per year.

Group information and key messages will be available on the Modernisation of Tax Administration Systems (MTAS) working group - Phase 2 pages in the [DSP Hub](#) and on the [Software developers website](#).