



Key Outcomes – Practitioner lodgment service working group

Venue: MS Teams
Date: 17 March 2026
Start: 1.00pm AEDT **Finish:** 1.30pm AEDT
Chair and facilitator: Karen Spicer
Secretariat: Kaethe Seidel-Wynne
Secretariat contact: 02 9354 3014

ATO Attendees:

Karen Spicer, Felicity-Ann Stokes, Adrian Romano, Bhumi Mandalia, Carl Bennett, Cara Ly

ATO Guest Speaker:

Luke Greenfield

Apologies:

Sonia Lark, Julie Seiver, Kelly Collins



Agenda item 1 – Welcome

The chair opened the meeting and welcomed the group.

The draft Trust Tax Return was published to the DSP Hub on 11 March – [2026 Draft forms and schedules - Online services for DSPs - DSP hub - Confluence](#)

The group was reminded that a review of the current change advice template is underway and that feedback was welcomed at the previous meeting. No feedback was received.

Agenda item 2 – Action item

There were no open action items.

Agenda item 3 – Tax time related documentation

There have been several more tax time 2026 draft forms and instructions published to the DSP Hub over the past fortnight. We will continue to update the hub as additional draft forms and instructions become available – [2026 Tax Time documentation - Online services for DSPs - DSP hub - Confluence](#)

Change Advice 'CA2026-004 Philanthropy – Support to double philanthropic giving by 2030', was published to the DSP Hub on 17 March – [2026 Change advices - Online services for DSPs - DSP hub - Confluence](#)

Agenda item 4 – Update on general matters and tax time delivery

DSPs will be whitelisted in time for 1 April.

There have been minimal queries raised regarding the validation rules or the specifications. One validation rule is currently under investigation to confirm that it is functioning as intended.

The group was advised to raise any questions or issues they find with the specifications as early as possible to allow timely investigation and any necessary adjustments.

Agenda item 5 – Philanthropy – Support to double philanthropic giving by 2030

The group was advised of the following key points:

- Legislation has been proposed to remove the current \$2 minimum threshold for individuals and non-individuals claiming income tax deductions for gifts or donations made to deductible gift recipients (DGRs).
- Enabling legislation is expected to progress during the 2026 calendar year, with commencement likely from either 1 July 2026 or 1 October 2026.



- The change will apply retrospectively from 1 July 2024.
- There is no requirement to introduce new cent fields into gift deduction labels. Existing 'whole dollars only' reporting and truncation rules will continue to apply.
- Currently, multiple small donations to a single DGR can be claimed, provided they total \$2 or more across the financial year.
- Under the proposed change, gifts of less than \$1 made to different DGRs over the financial year can also be included in the total deduction amount.
- Substantiation requirements remain unchanged. Taxpayers must still be able to provide evidence of their donations if requested.
- To support implementation, DSPs will need to:
 - Remove references to the \$2 gift threshold for claiming income tax deductions for gifts and donations to DGRs (if applicable).
 - Update system functionality and any validation rules, to allow deductions for gifts or donations under \$2
 - Enable these changes for 2024–25 tax returns and future years, including both original returns and amendments.

A query was raised regarding the current 25-character limit on donation description fields, particularly where long deductible gift recipient names must be truncated. It was advised that system changes are limited to those required to implement the measure, although the issue was noted for further consideration.

A further query was raised about whether pre-fill functionality had been considered. It was noted that although this has been considered and trialled previously, implementing pre-fill would increase the burden on DGRs, requiring them to collect, store and report donor and donation information. As a result, this approach is not being pursued.

The group was encouraged to provide feedback on any implementation challenges, particularly in relation to validation rules or on-screen guidance.

Agenda item 6 – Delivery update

The March production deployment was successful. Any items in our roadmap that targeted a March release should be available in production now.

Discussions are currently underway for conversion of the rental property schedule. At this stage we are proposing to merge the rental property and rental schedule, into a single service to be named Rental Property (RNTLPRPTY).



Agenda item 7 – Agent online environment update

Tax Ombudsman

- Tax Ombudsman has commenced a review of OSFA and practice mail
- They expect to have their report completed by August 2026
- For more information about the review you can visit the [Tax Ombudsman website](#)

26IRMar Release update

Global and domestic minimum tax updates

Updates have been made to Online services for agents to support the implementation of [Global and domestic minimum tax \(GDMT\)](#). Key changes are:

- The introduction of the Combined Global and Domestic Minimum Tax Return
- The ability to lodge the Global Information Return
- The ability to link and represent your client for GDMT purposes
- Access manager permissions specifically for the GDMT account and return
Note: Globe access is not available to basic users; however, is available for strong identity holders, and verification is underway to confirm whether standard identity holders have access.
- New practice mail topic and subjects to support the GDMT account and queries
- New subject for Private ruling and Objection forms for GDMT

Statement of tax record form update

The statement of tax record (STR) form has been updated to include new and updated questions. Supporting help aside content has been updated to assist when viewing the form.

Practice mail

New practice mail topics are now available, including:

- Global and Domestic Minimum Tax and
- Build to Rent.

View list of topics and subjects in the [Online services for agents user guide](#).

The [Key changes](#) web page will shortly be updated. This page is usually updated on the Monday after the release, however, there have been some publishing delays.



Agenda item 8 – DSP communications

Information about the following topics can be found in issue [9](#) of the DSP newsletter:

- SBR1 services decommission
- Contribution standard v3.0 updates
- Payday Super webinar for digital service providers
- Help your clients download their SBSCH records before 1 July
- Are your clients Payday Super ready? Act now

Information about the following topics can be found in issue [10](#) of the DSP newsletter:

- Upcoming SBR1 channel decommission
- Draft guidance on penalties for failing to comply with STP reporting obligations
- Payday Super draft law companion rulings consultation
- Payday Super webinar for DSPs
- Apply for Fund Validation Service 2026 access
- Help your clients download their SBSCH records before 1 July
- Data accuracy is important – make sure your details are up to date
- Updated small business benchmarks for 2023–24
- SBR2 production upgrade

For previous editions of the DSP newsletter:

[January 2026 – December 2026](#)

[DSP newsletter archive](#)

Agenda item 9 – Platform update

Following the release over the weekend, all platforms are reported to be stable and operating as intended.

Agenda item 10 – DSP feedback/issues

No issues were raised for discussion.

Agenda item 11 – Close

The next PLS working group meeting is scheduled for Tuesday 31 March at **1.00pm AEDT**.