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Statistics

Consultation matters received	1
Consultation matters completed	0
Consultation Matters in progress	14
Draft advice and guidance products open for consultation	4
Website - unique page views:	
QC43720 Consultation	1193
QC54486 Matters under consultation	1166
QC43740 Open consultation	829
QC55319 Planned consultation	76
QC43732 Consultation report	242

Consultation matters in progress

- Individuals
- Business
- Not-for-profit
- Superannuation
- Intermediaries

Consultation matters received

If a consultation matter was received and completed in the reporting period, the information is provided under consultation matters completed.

Matter	Consultation purpose
[202012] Excise and excise equivalent goods web content	To seek targeted feedback from alcohol excise clients about a sample of the new draft web content.

Consultation matters completed

No consultation matters were completed in the reporting period.

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Draft advice and guidance products open for consultation

Title
Draft Legislative Instruments
Classes of Electronic Payment System Transactions Exempt From Being Reported in Third Party Reports Determination 2020
Taxation Administration Excluded Classes of Transactions and Entities for Third Party Reports on Shares and Units Determination 2020
Draft Explanatory Statements
Classes of Electronic Payment System Transactions Exempt From Being Reported in Third Party Reports Determination 2020
Taxation Administration Excluded Classes of Transactions and Entities for Third Party Reports on Shares and Units Determination 2020

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News

Stewardship groups

The **Individuals Stewardship Group** met and the topics discussed included:

- the government's COVID-19 stimulus measures that the ATO is administering; i.e. Early access to superannuation, Cash flow boost, JobKeeper, Instant asset write-off and Backing business investment by accelerating depreciation deductions
- range of other assistance the ATO is providing in the current environment such as working from home guidance, information about tax on employment payments, payment and lodgment deferral options and pay as you go instalment variations
- research undertaken by the ATO to understand people's thoughts about how they will approach Tax Time 2020, particularly in light of COVID-19 impacts and stimulus measures, so that the ATO can ensure appropriate support is provided for taxpayers and tax professionals
- what members are hearing and seeing from their clients and the community in respect to the measures. Members have appreciated all the information provided by the ATO.

Services Australia noted their commitment to delivering services while focussing on JobSeeker payments to those that need it. The Australian Securities and Investment Commission's MoneySmart website includes relevant information about scams and a tool to help people consider the impacts of Early access to superannuation.

The **National Tax Liaison Group** (NTLG) met and the topics discussed included:

- members' query regarding when joint and several liability would arise for employees and employers in respect of false or misleading JobKeeper claims
- feedback on examples in Practical Compliance Guideline PCG 2020/4 *Schemes in relation to the JobKeeper payment*
- key pressure points, raised by members, faced in the lead-up to tax time, including the need for guidance on aspects of Division 7A of the *Income Tax Assessment ACT 1936*.

The ATO provided guidance on the circumstances in which an employer could rely on information provided by an employee in making a JobKeeper claim and how penalty provisions would be administered going forward.

The **Private Groups Stewardship Group** (PGSG) met and the topics discussed included:

- JobKeeper payment – The ATO is engaging with clients to confirm information and progress payments as quickly as possible.
- Cash flow boost
  - The ATO has been contacting clients to verify affiliates' / controlled entities' details and confirm their eligibility.
  - The ATO is assisting those clients who may have received a cash flow boost credit but are ineligible.
- Expansion of the Reportable Tax Position Schedule (RTPS) to large private companies and corporate groups
  - The requirement for large private companies to lodge an RTPS will still go ahead for the 2021 income tax year. In the first year. The ATO will notify private companies that are required to lodge a RTPS for the 2021 income tax year.

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- Four additional Category C questions, which generally relate to advice and guidance and taxpayer alerts, have been proposed.

Further information is available in the 18 May 2020 PGSG special briefing.

The **Small Business Stewardship Group** has been meeting regularly to discuss ATO support measures for small businesses impacted by COVID-19. Topics discussed included:

- the stimulus measures including the eligibility requirements for small businesses seeking to access JobKeeper payments, Early release of superannuation, the Boosting cash flow for employers measure, and the extension of the Instant asset write-off scheme
- what support small businesses might need in the coming months as restrictions are eased.

The **Superannuation Industry Stewardship Group** met and the topics discussed included:

- learnings and opportunities from tranche one of the COVID-19 early release of superannuation measure
- how COVID-19 has impacted the super industry
- priorities, status of existing work programs and announcements by Treasury, Australian Prudential Regulation Authority, Australian Securities and Investment Commission and the ATO.

The **Tax Practitioner Stewardship Group** are meeting weekly to discuss COVID-19 impacts on the tax profession. Topics discussed included:

- practitioners' experiences with the JobKeeper website information that went live on 4 May 2020
- issues frequently raised by association members
- preparations for Tax Time 2020, tax practitioner support, workloads and pressure points.

Special purpose working groups

The **ATO Online Superannuation Screens Communications Working Group** met and topics discussed included:

- ATO Online screens changes for the June 2020 system release - release has a focus on updates to the Concessional Contributions and Carry Forward Concessional Contributions screens. Updates were made to reflect First Home Super Saver Scheme law changes.
- support centre scripting, key readiness items, communications narrative documentation and updates required to the existing content.

The working group provided positive feedback about the online simulator and the role it plays in supporting their contact centre staff and members.

The **Fringe Benefits Tax Working Group** met and topics discussed included:

- the approach the ATO is taking in prioritising COVID-19 issues and our focus going forward
- the application of FBT in the COVID-19 environment; for example, keeping logbooks and the approach for valuing car parks. The ATO is considering guidance options.
- review of Taxation Determination TD 93/142 *Income tax: in calculating the residual value of a leased item, may a lower residual value than those outlined in IT 28 be adopted in light of the more generous depreciation rates?* – members provided feedback
- examples on tax exempt body entertainment fringe benefits before publication

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- proposal to include additional examples when entering arrangements to determine the cost price of a car in Taxation Ruling TR 2011/3 *Fringe benefits tax: meaning of 'cost price' of a car, for the purpose of calculating the taxable value of car fringe benefits* – members provided positive feedback.

The **Single Touch Payroll Advisory Group** met and topics discussed included:

- overall delivery of Single Touch Payroll (STP) Phase 2 in the context of impacts from COVID-19 and other competing priorities, including required support for JobKeeper
- key messages that will be sent to Small Business Employers and the BAS and Tax Agent Community when appropriate following the peak of COVID-19
- preparations for Tax Time 2020 and reminder of STP finalisation dates for small and substantial employers.

The **Tax Time Shareable Content Group** met and the topics discussed included:

- review of COVID-19 guidance information
  - Working from home during COVID-19
  - Varying PAYG instalments as a result of COVID-19
  - Tax implications of COVID-19 employment payments
- updates to the car expenses deduction guidance material.

Stakeholder relationship groups

The **BAS Agent Association Group** met and discussed:

- JobKeeper payment
  - guidance for BAS agents and their clients to be able to reasonably self-assess the eligibility of employees and projected turnovers
  - reasonable approaches to determining eligibility and access to payments
  - intent to provide funds to the community that need assistance
  - behaviours that push boundaries of concern for the ATO.
- Cash flow boost eligibility and, lodgment dates and deferrals.

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