Standard Business Reporting

Australian Taxation Office –

Company Tax Return 2025 (CTR.0016)  
Business Implementation Guide

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This document and its attachments are **Official.**

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Endorsement

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# 1. Introduction

## Purpose and audience

The purpose of this document is to provide information that will assist Digital Service Providers (DSPs) in understanding the business context surrounding the Company Tax Return (CTR) interactions. These interactions are performed with the ATO through the Standard Business Reporting (SBR) platform. The Company Tax Return service refers to the interaction with the ATO for a user, depending on their role, to lodge:

* a CTR (including all required schedules)
* an amendment to a CTR
* a CTR (original or amended) for a prior year as an SBR ebMS3 message containing the ELS tag formatted data.

This document applies to the SBR ATO CTR service for the 2025 CTR and the SBR ELStagFormat service for the years 1998 – 2016. The CTR 2025 Business Implementation Guide forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

* [ATO Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/ato-common-artefacts-and-reference-documents#CBG)
* web service/platform information
* test information, for example conformance suites
* Message Structure Tables
* validation rules.

## Glossary

For a glossary of terms, see:

* [SBR Glossary](https://www.sbr.gov.au/digital-service-providers/developer-tools/glossary)
* [ATO Definitions](https://www.ato.gov.au/Definitions/?anchor=top)

## Changes in Company Tax Return 2025 Service

Items **added**:

* item 7 – Reconciliation to taxable income or loss

new label **Y** – **Build to rent capital works deduction at 4%**

* Warning message for Significant global entities

A warning message will appear advising to check whether they qualify to be an SGE if a taxpayer reports themselves a Significant Global entity (SGE) at item **3** – label **G1** Significant global entity. For further information, refer to[6.6 Additional context](#_Additional__).

Items **modified**:

* item 28 – Overseas Interests

heading changed from **Overseas interests** to:

* + - Overseas interests and Australian branch operations

label Z changed from Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company controlled foreign entity or transferor trust? to:

* + - Did you have branch operations in Australia or overseas, or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?
* item 29 – Thin capitalisation

heading changed from **Thin capitalisation** to:

* + - Thin capitalisation and debt deduction creation

label O changed from Did the thin capitalisation provisions affect you? to:

* + - Were the thin capitalisation or debt deduction creation rules applicable to you?

Items **removed**:

* item 7 – Reconciliation to taxable income or loss

label **J** – **Small business skills and training boost**

label **K** – **Small business energy incentive**

## Consolidation of records

When there are ATO system limitations on the number of records that can be stored for a particular section of the CTR, and a client has more records than the maximum allowed for that section, consolidation of records is recommended.

# What are the CTR services?

The CTR lodgment interactions allow users of SBR-enabled software to interact electronically to validate and lodge the company income tax obligations, allowing easier and accurate lodgment of returns. The CTR is to be used for companies to ensure the correct amount of tax is paid on the income of the various types of company structures.

## Where SBR fits into CTR Lodgment Obligations

The CTR service provides several functions for lodgment of a company’s reporting obligations. These include the lodgment of:

* CTR and required schedules
* CTR amendments (where appropriate).

The validate and submit interactions are the core part of the SBR-enabled CTR business process. When the company or intermediary has gathered all information required, they would complete, validate and correct any labels (if required) of the return before lodgment.

Table 1: SBR interactions and CTR process

|  |  |
| --- | --- |
| **Initiating party** | **SBR service offering** |
| Step 1: Complete CTR | CTR.validate (optional interaction)  Validate report data |
| Step 2: Is submission rejected?   * Yes – Revisit Step 1 * No – Lodge | CTR.submit  Lodge the report |
| Step 3: View success message | Not applicable |

## Schedules

A CTR lodgment can include a schedule that contains additional information required to assess a company’s income. Valid schedules that can be included in the CTR message are:

* Consolidated groups losses schedule (CGLS)
* Losses schedule (LS)
* Non-individual PAYG payment summary schedule (PSS)
* Capital gains tax schedule (CGTS)
* Research and development tax incentive schedule (RDTIS)
* International dealings schedule (IDS)
* Dividend and interest schedule (DIS)
* Reportable tax position schedule (RPTTAXPOS)
* Trust income schedule (DISTBENTRT)
* Interposed entity election or revocation (IEE)
* Consolidated Groups Notification of Formation and Member Entry/Exit (CGNFT)

For more information on the validation rules and circumstances that determine when a schedule needs to be used, refer to the:

* Message Structure Table (MST) and schedule structure tables
* Validation Rules (VR).

## Interactions

Table 2: Interaction available in CTR lodgment process

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| CTR | CTR.validate | Validate CTR message before lodgment (2025) | Y | Y | Y |
| CTR | CTR.submit | Lodge CTR (2025) | Y | Y | N |
| ELStagFormat | ELStagFormat.Lodge | Lodge CTR for prior years as SBR message using ELS tag format | N | Y | Y |

# Authorisation

## Intermediary relationship

The type of SBR service an intermediary can use on behalf of their clients depends on the activity being undertaken and whether the intermediary has a relationship with the client. That is, an intermediary has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.

To use the CTR interaction, a business intermediary must be appointed by a business in Access Manager to use the available services on their behalf. The tax agent must be linked at client level in ATO systems to request the service response. The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for CTR interactions.

**Note:** If the relationship does not exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish a relationship between the intermediary and the taxpayer. For more information, refer to the SBR website on [client management](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt) and the [Client Update Relationship Business Implementation Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt#Relationships).

## Access and initiating parties

Access Manager is used to manage accesses and permissions for SBR online services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel. The initiating party is subject to restrictions on the clients account based on their Access Manager permissions. For more information, see [Access Manager](https://www.ato.gov.au/General/online-services/access-manager/).

The table below displays the interactions available to each initiating party via SBR for CTR

Table 3: CTR permissions

| **Service** | **Interaction** | **Activity** | **Tax agent** | **BAS agent** | **Business** | **Business Intermediary** |
| --- | --- | --- | --- | --- | --- | --- |
| CTR | CTR.validate | Validate data inputted into CTR before submitting for processing | Y | N | Y | Y |
| CTR | CTR.submit | Lodge CTR for processing | Y | N | Y | Y |
| ELStagFormat | ELStagFormat.  Lodge | Lodge CTR for prior years as a SBR message using ELS tag format | Y | N | N | N |

## Permissions

A user must be assigned the appropriate authorisation permissions to use the CTR service. The table below references the SBR service to the relevant permission in Access Manager.

|  |  |
| --- | --- |
| **Service** | **Access Manager permission** |
| CTR | Non-individual income tax return  Lodge check box |

Table 4: Access Manager permissions

# Constraints and known issues

## Usage restrictions

The [Digital service provider hub for DSPs](https://developer.sbr.gov.au/collaborate/display/DSD/Digital+service+provider+hub) provides additional information as a controlled information resource, only made available to digital service providers for the sole purpose of assisting in the development of tax-related software (both commercial and in-house). In some cases, the information is in draft form or has been made available for the purposes of consultation, proof of concept work and or pilots. You **must** **not** on-forward controlled information to persons or organisations outside your own organisation.

DSPs must be aware of the usage restrictions, which are described within the [Reasonable use of ATO digital wholesale services](https://softwaredevelopers.ato.gov.au/sites/default/files/2020-06/Reasonable_use_of_ATO_digital_wholesale_services.pdf) and [DSP conditions of use](https://softwaredevelopers.ato.gov.au/usingourservices/dsp-conditions-use). The ATO actively monitors the use of services and will notify DSPs that contravene the reasonable use policy. Continued breaches or failing to adhere to the conditions of use may result in de-whitelisting.

# Taxpayer declarations

When an intermediary lodges an approved form on behalf of a taxpayer, the law requires the intermediary to have first received a signed written declaration from that taxpayer. Developers of SBR-enabled software products may elect to provide a printable version of the taxpayer declaration within their products to assist intermediaries.

**Note:** A taxpayer declaration must be obtained by the intermediary for all lodgment obligations performed on behalf of their client. These declarations apply, not just for original lodgments, but when lodging amendments to a Company Tax Return and required Schedules. For information on the retention of declarations and frequently asked questions, see [Client declarations and lodgment online](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/managing-your-lodgment-program/client-declarations-and-lodgment-online/).

## Suggested wording

For returns lodged via a tax agent:

|  |
| --- |
| **Privacy statement**  We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form. Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at **ato.gov.au/privacy**.  **Tax agent’s declaration**  I declare that:  this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return. |

For returns lodged by the public officer:

|  |
| --- |
| **Privacy statement**  We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form. Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at **ato.gov.au/privacy**.  **Public Officer’s declaration**  I declare that the information on this tax return, all attached schedules and any additional documents is true and correct. |

For further information surrounding taxpayer declarations refer to the [ATO Common Business Implementation and Taxpayer Declaration Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/ato-common-artefacts-and-reference-documents#CBG).

# CTR guidance

## Prior year CTR lodgment through SBR

To support prior year lodgments before 2017 via SBR, lodgment of CTR is possible using the ELStagFormat service. ELStagFormat can be used for prior year CTR lodgments from 1998 – 2016. ELS formatted data can be submitted as an SBR ebMS3 message using the ELS tag, which encapsulates the legacy ELS message. ELStagFormat is only available as a batch lodgment. For further information, refer to the [A06\_DIS\_SBR specification](https://softwaredevelopers.ato.gov.au/ELSspecification) from the ELS suite of artefacts and the [ELS TAG Format Business Implementation Guide](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/income-tax-returns-itr/individual-income-tax-returns-iitr#elstagformat).

## Using the additional free text field

The CTR message contains a free text field, attachment A (SBR alias: CTR263/ ELS tag: AEB), to enable appropriate information to be added to a return for assessment.

While validation cannot control what information is provided in the additional field, below is advice users can follow to ensure returns lodged with the field are processed without unnecessary delays:

* Free text content must be clear, concise and necessary to determine the outcome of the assessment for the return being lodged and should only be used under the correct circumstances. Information entered that does not meet these criteria will cause processing delays.
* Software developers should consider whether a ‘help’ or informational message concerning use of this field would be beneficial for tax agents.

The following are key examples of where the field should be used, the type of business information that should be included and the quality, tone and language of information.

Table 5: Example of a free text scenario

| **Scenario** | **Additional free text field content** |
| --- | --- |
| A Retirement Savings Account (RSA) provider is claiming an Interest on no-TFN tax offset amount at Other credits label H7. | $c <inserted amount> Interest on no-TFN tax offset included at H7. |

## TFN and ABN algorithm validation

The relevant information for TFN and ABN algorithm validation can be found at:

* [How to obtain the tax file number algorithm](https://developer.sbr.gov.au/collaborate/display/DSD/Tax+file+number+%28TFN%29+algorithm) and
* [Australian Business Number algorithm](https://developer.sbr.gov.au/collaborate/display/DSD/Australian+Business+Number+%28ABN%29+algorithm)

## Truncating amounts

To ensure users of your software products don’t encounter unnecessary validation errors, we suggest truncating any amounts at items 6 (income and expenses) and 7 (reconciliation to taxable income or loss).

Example 1: $24.37 would be reported as $24.

Example 2: $12.89 would be reported as $12.

Example 3: $6.50 would be reported as $6.

Once truncation has been performed, the truncated amount should be used in any future calculation rather than the original amount.

The requirement to truncate is in accordance with section 388-85 of Schedule 1 of the *Taxation Administration Act 1953*.

## Future years

The functionality to enable lodgment of future year (early lodged) returns is available as part of this service.

A future year return is a lodgment by a client or their authorised intermediary prior to the end of the current reporting period (for example, a client lodging their 2025–26 Income tax returns before the end of the income year of 30 June 2025 (or the end of their Substituted Accounting Period [SAP]).

To lodge a future year return, the year cannot be greater than one year into the future (Current Year + 1) and certain criteria must be met.

## Additional context

**Item 7 Label Y – Build to rent capital works deduction at 4%**

This informational label supports the ATO’s administration of the [Build to rent development tax incentive](https://www.ato.gov.au/businesses-and-organisations/assets-and-property/build-to-rent-development-tax-incentives#ato-Overview) that are opt‑in based incentives. For developments that have opted‑in and are compliant with their obligations, any deduction amount of the development owner should also be included at applicable labels for claiming capital works deductions. In limited circumstances, completion of the new label is mandatory.

**Validation message for Significant Global Entities**

Use this messaging when adding validation messages to Item 3 label G1 Significant global entity.

“Consider if you are a Significant global entity (SGE). An entity is an SGE for a period if it is any of the following:

* a global parent entity (GPE) with an annual global income of A$1 billion or more
* a member of a group of entities consolidated for accounting purposes as a single group and one of the other group members is a GPE with an annual global income of A$1 billion or more
* a member of a notional listed company group and one of the other group members is a GPE with an annual global income of A$1 billion or more.

If you are an SGE, you also need to consider whether you are a country-by-country (CBC) reporting entity. CBC reporting entities must complete label G2 and may have additional reporting obligations.

For more information on SGEs, visit our guidance at [Significant global entities](https://www.ato.gov.au/business/public-business-and-international/significant-global-entities/)

For more information on CBC reporting, visit our guidance at [Country-by-country reporting](https://www.ato.gov.au/business/international-tax-for-business/in-detail/transfer-pricing/country-by-country-reporting/)”

**Validation messages to Item 9 – Capital allowances related labels**

Use this messaging when adding validation messages to Capital Allowance related labels:

To reduce the risk of compliant taxpayers being selected for ATO investigation we are proposing to introduce some messaging for taxpayers lodging company income tax returns. The messaging will inform what labels should be completed if they complete certain capital allowances labels. The messaging should result in more accurate returns being lodged, thereby reducing the need for the ATO to undertake follow up action with the taxpayer.

Warning messages will appear for the labels outlined in the tables below.

Table 6: Warning and validation messages for capital allowance related labels

| **Label completed** | **Label to complete** | **Label name** | **Description of change / Recommended action that the taxpayer should take to rectify the issue** | **Corresponding validation message** |
| --- | --- | --- | --- | --- |
| 6S | 6X | 6S - Total income  6X - Depreciation expenses | If label 6S is greater than zero, then label 6X should be completed and the amount must be at least 0 or higher. | Depreciation expenses should be completed if Total income is greater than zero. |
| 6X | 7W | 6X - Depreciation expenses  7W - Non-deductible expenses | If label 6X is greater than zero, then label 7W should be completed and the amount must be at least 0 or higher. | Non-deductible expenses should be completed if Depreciation expenses is greater than zero. |
| 6X | 7F | 6X - Depreciation expenses  7F - Deduction for decline in value of depreciating assets | If label 6X is completed, then label 7F should also be completed and the amount must be at least 0 or higher. | Deduction for decline in value of depreciating assets should be completed if Depreciation expenses is completed. |
| 6X | 10A and 10B | 6X - Depreciation expenses  Small business entity simplified depreciation  10A – Deduction for certain assets  10B - Deduction for general SB pool | The total of 10A and 10B cannot be more than 6X. If so, alert TP to correct.  [NB: As per 2022 company tax return instruction, a small business **should** also complete item 10 if they complete 6X.] | The sum of Deduction for certain assets and Deduction for general small business pool should be equal to or less than the Depreciation expenses amount. |
| 7F | 7I | 7F - Deduction for decline in value of depreciating assets  7I - Capital works deductions | If label 7F is completed, then label 7I should be completed even if it is zero. | Capital works deductions and Total adjustable values at end income year should be completed if Deduction for decline in value of depreciating assets is completed. |
| 7F | 9E | 7F - Deduction for decline in value of depreciating assets  9E - Total adjustable values at end of income year | If label 7F is completed than label 9E should be completed even if it is zero. | Same as immediately above |
| 7F | 9A-9I | 7F - Deduction for decline in value of depreciating assets  9A-9I - Capital allowances statistical labels | Label 9A – 9I should be completed if label 7F is greater than zero. Labels 9A-9I should have a value of zero or higher, for each label. | Questions regarding depreciating assets should be answered if Deduction for decline in value of depreciating assets is greater than zero. |
| ANZSIC code is in the range of mining codes (06000 to 10900) **and**  7H>0 | 9J | 7H - Deduction for project pool  9J – Total mining capital expenditure and/or transport capital that you allocated to a project pool, and for which you can claim a deduction this income year | Label 9J should be completed if label 7H is greater than zero, and ANZSIC code is in the range of mining codes (06000 to 10900). | Total mining capital expenditure and/or transport capital that you allocated to a project pool, and for which you can claim a deduction this income year should be completed if Deduction for project pool is greater than zero and the Business Industry code is in the range of mining codes (06000 to 10900). |
| 7F | 9C | 7F - Deduction for decline in value of depreciating assets  9C - Have you self-assessed the effective life of any of these assets? | Label 9C should be answered Yes/No if label 7F is greater than zero. | Have you self-assessed the effective life of any of these assets?' and 'Did you recalculate the effective life for any of your assets this income year?' fields should be answered if Deduction for decline in value of depreciating assets is greater than zero. |
| 7F | 9D | 7F - Deduction for decline in value of depreciating assets  9D - Did you recalculate the effective life for any of your assets this income year? | Labels 9D should be answered Yes/No if label 7F is greater than zero. | Same as immediately above |

**Update to item 7 – Reconciliation to taxable income**

CTR.0016 2025 Message structure table - Report guidance:

Label 7J – Franking credits (CTR93)

Do **not** include franking credits attached to:

* a distribution the company receives indirectly, through one or more partnerships or trusts (include these at item **6** – label **D Gross distribution from partnerships** or **E Gross distribution from trusts**)

## Forming a consolidated group

When forming an income tax consolidated group, the head company's public officer, as listed in the Australian Business Register (ABR), or its registered tax agent must notify the Commissioner of Taxation (Commissioner) in writing by completing and lodging a ‘Notification of formation of an income tax consolidated group’ form. Alternatively, the tax agent can notify us of the formation when lodging an income tax return via the [Practitioner Lodgment Service](https://www.ato.gov.au/Tax-professionals/Digital-services/Practitioner-lodgment-service/) (PLS) for the income year, in which the chosen date of consolidation occurs. However, it is recommended the head company submits the notification at least 28 days before lodging their income tax return. The form can be submitted prior to lodging an income tax return by the client via [Online services for business](https://www.ato.gov.au/forms-and-instructions/consolidated-groups-notification-forming-an-income-tax-consolidated-group#LodgethroughOnlineservicesforbusiness), or the tax agent via [Online services for agents](https://www.ato.gov.au/forms-and-instructions/consolidated-groups-notification-forming-an-income-tax-consolidated-group#LodgethroughOnlineservicesforagents) (OSFA). This will allow us to update our records and ensures correct processing of the return.

The head company’s public officer or registered tax agent must notify the Commissioner in writing of members joining or leaving the group by completing and lodging a ‘Notification of members joining and/ or leaving an income tax consolidated group’ form within 28 days of the joining or leaving time. When such events occur before the Commissioner has been notified of the formation of the consolidated group, the details of the changes in group membership must be given as part of the formation notice – see sections B and C of the formation notice.

Otherwise, the ‘Notification of members joining and/ or leaving an income tax consolidated group’ form will need to be completed and lodged within 28 days of the joining or leaving time, that is separately and not as part of the CTR.

A consolidated group operates as if it were a single entity (company) for income tax purposes with the head company (as the only recognised taxpayer) lodging a single income tax return on behalf of all the group members. A Pay As You Go (PAYG) instalment rate is issued to the head company after lodgment of the first consolidated income tax return with the head company then paying a single set of PAYG instalments (based on this rate) thereafter.

Table 7: Formation of a consolidated group

| **Initiating party** | **SBR platform** |
| --- | --- |
| Step 1: Head company – makes a choice to form a consolidated group. Must notify of this choice (and of any changes in group membership since day of formation) by no later than the day on that the CTR for the income year, in which the formation occurs is lodged. | Data received and channel validation performed. |
| Step 2: Business response received. Does data need correction?   * Yes– Revisit step 1 / verify correction. * No– Proceed to step 3. | Create business response with either:   * error detail and rejection of lodgment * acceptance of lodgment. |
| Step 3: View successful business response. | Not applicable. |

# Schedule guidance

## Reportable Tax Position schedule (RTP)

The RTP Message Structure Table (MST) file does not contain a list of the category C description (or the sub-categories) for the associated values. This requires taxpayers and tax professionals to see detailed descriptions on ato.gov.au, as your software will not have the information provided as part of the SBR development files.

In order to enhance the user experience, we request that your software (under the appropriate User Interface (UI) either provides the user the detailed list of category C descriptions or a link directly to the [RTP schedule instructions 2025](https://www.ato.gov.au/forms-and-instructions/reportable-tax-position-schedule-2025-instructions) with the relevant information.

**Category C question updates**

New questions:

There are two new Category C questions in 2024-25, these include:

Question 46

Has any entity in your ‘Division 832 control group(s)’ (as defined in section 832-205 of the ITAA 1997) made a payment(s) that:

* was not wholly subject to foreign income tax in accordance with section 832-130 of the ITAA 1997 in the recipient country for whatever reason; and
* either:

the recipient was a controlled foreign corporation (CFC) for United States federal income tax purposes and the payer was a direct or indirect disregarded entity of that CFC for United States federal income tax purposes

the payer and the recipient were direct or indirect disregarded entities of the same CFC for United States federal income tax purposes?

Disclose the subcategory that describes your entity’s current position.

* Subcategory 1 – Your entity reviews the arrangements in your Division 832 control group(s) having regard to Taxation Determination [TD 2024/4](https://www.ato.gov.au/law/view/document?docid=TXD/TD20244/NAT/ATO/00001) *Income tax: hybrid mismatch rules - application of certain aspects of the 'liable entity' and 'hybrid payer' definitions* and identifies a hybrid payer in respect of the payment(s) made under the arrangement(s).
* Subcategory 2 – Your entity reviews the arrangements in your Division 832 control group(s) having regard to TD 2024/4 and determines that an entity is not a hybrid payer in respect of the payment(s) made under the arrangement(s). This conclusion is based on reasons including an interpretation of the ‘liable entity’ definition in section 832-325 of the ITAA 1997 and/or the ‘hybrid payer’ definition in section 832-320 of the ITAA 1997 that is inconsistent with the Commissioner’s view in TD 2024/4.
* Subcategory 3 – Your entity reviews the arrangements in your Division 832 control group(s) having regard to TD 2024/4 and determines that an entity is not a hybrid payer in respect of the payment(s) made under the arrangement(s). This conclusion is based on other reasons.

You must answer this question prior to consideration of the hybrid requirement in section 832-315 of the ITAA 1997 to the arrangement(s).

In the **Comments** field, provide:

* the name and jurisdiction of tax residency of the payer
* the nature of the payment(s) made by the payer
* the total amount of the payment(s) made by the payer (including the currency in which the payment(s) were made)
* the name and jurisdiction of tax residency of the recipient
* the foreign tax classification (in all relevant jurisdictions) of the payer and the recipient
* the name and jurisdiction of tax residency of the CFC (if different to the recipient)
* an explanation of your arrangement(s).

Question 47

* If your entity has entered into any restructure(s) in response to the debt deduction creation rules (DDCR) contained in Subdivision 820-EAA of the ITAA 1997 in the current income year, and your entity is a general class investor, inward investing financial entities or outward investing financial entities which has not made a choice to use the third party debt test under subsection 820-46(4) of the ITAA 1997 for the income year, disclose the risk rating you have self-assessed under Table 1 of the Risk Assessment Framework in Practical Compliance Guidance [PCG 2024/D3](https://www.ato.gov.au/law/view/document?DocID=DPC/PCG2024D3/NAT/ATO/00001&PiT=99991231235958) *Restructures and the thin capitalisation and debt deduction creation rules - ATO compliance approach* separately for each of the restructure(s).
* In the **Comments** section, please also provide the following information separately for each of the restructure(s):

Identify and disclose the examples (if any) in [PCG 2024/D3](https://www.ato.gov.au/law/view/document?docid=DPC%2FPCG2024D3%2FNAT%2FATO%2F00001&document=document#_blank) you rely upon in making your self-assessment of your risk rating for the restructure

Provide a description of the restructure.  In providing this description you can refer to and incorporate by reference the description of the restructure that you provided in the International Dealings Schedule or that you have provided in the restructures section of your local file short form lodgment. You're still required to identify and disclose the PCG 2024/D3 examples you relied on.

* For the 2025 year only, if you're not lodging your local file short form 2025 together with the lodgment of your tax return 2025, note that you will disclose the information we require in the RTP schedule about the arrangement in your short form 2025 by the local file short form due date.
* RTP Category C subcategory field:

Subcategory 1: White zone

Subcategory 2: Yellow zone

Subcategory 3: Green zone

Subcategory 4: Red zone.

Changes to questions:

* Question 17: minor changes
* Question 22: changes made to the comments field to align with local file short form lodgment
* Question 23: changes made to the comments field
* Question 44: adjustment to subcategories, minor edits and changes to the comments field to align with local file short form lodgement
* Question 45: adjustment to subcategories, minor edits and changes to the comments field to align with local file short form lodgement.

**Removed questions:**

There was 1 question removed:

* Question 10: due to legislative changes, see Taxpayer Alert [TA 2016/9](https://www.ato.gov.au/law/view/document?DocID=TPA/TA20169/NAT/ATO/00001&PiT=99991231235958) *Thin capitalisation - Incorrect calculation of the value of 'debt capital' treated wholly or partly as equity for accounting purposes*.

## Trust income schedule (TIS)

**Ordering of distributing trust identifier**

It is recommended that only one identifier is provided for the distributing trust. Where the distributing trust is:

* A managed fund, complete the identifier in the following order of priority

Investor number of the distributing trust (DISTBENTRT42)

Australian Business Number of the distributing trust (DISTBENTRT4)

Australian Company Number of the distributing trust (DISTBENTRT41)

* A non-managed fund, complete the identifier in the following order of priority

Australian Business Number of the distributing trust (DISTBENTRT4)

Australian Company Number of the distributing trust (DISTBENTRT41)

**Consolidation of records for the Trust income schedule**

***Trust Distributions (including managed funds)***

For Trust distributions both managed and non-managed, the maximum number of records that can be returned is 150 per taxpayer – including any consolidation records. Where there are more records than the maximum allowed, the remaining records must be consolidated into one or two records.

***Ordering***

There is no requirement to order records for the Trust income schedule. However, it is recommended that the records are reported and ordered as follows:

* All distributions recorded from highest value to lowest value.

Where there are more than 150 records in total aggregate as follows:

* If there are only non-managed fund records, record at 150 will be the aggregate of records 150 onwards.
* If there are only managed fund records, record at 150 will be the aggregate of records 150 onwards.
* If there are non-managed fund and managed fund records, record at 149 non-managed funds onwards, and record at 150 managed funds onwards.

The ordering will ensure that as part of the future copy of return service, the individual records with the highest value are presented back to the tax agent when the data is returned. It will also support the accuracy of the ATOs risk modelling services.

Note: This is not a mandatory requirement, and no validation will be implemented to verify this approach.

***Standard description***

A standard description for the consolidated record is to be completed at ‘*Name of distributing trust*’ (DISTBENTRT5) and should be recorded as:

* “**Consolidation - XX non-managed fund records**” (with XX being the number of distributions consolidated into the last record).
* “**Consolidation - XX managed fund records**” (with XX being the number of distributions consolidated into the last record).