

**Manual for the
National Tax Equivalent Regime
January 2022
(Version 12)**

[History:

Version 1 of the Manual released in June 2001
Version 2 of the Manual released in July 2002
Version 3 of the Manual released in March 2004
Version 4 of the Manual released in February 2005
Version 5 of the Manual released in January 2006
Version 6 of the Manual released in January 2008
Version 7 of the Manual released in March 2010
Version 8 of the Manual released in February 2012
Version 9 of the Manual released in April 2014
Version 10 of the Manual released in April 2016
Version 11 of the Manual released in October 2019]

[Archived:

History notes for amendments to the Manual made by Versions 2, 3, 4, 5 & 6 have been archived. For the wording of these history notes, see Version 8.]

PART 3: ADMINISTRATION OF THE NTER

COMMISSIONER TO ADMINISTER NTER

18. The Commissioner will undertake administration of the NTER and may delegate any or all of the NTER related activities, listed at Attachment 2, to officers of the Australian Taxation Office.

RELATIONSHIP BETWEEN ENTITIES & COMMISSIONER

19. The relationship between the Commissioner and the NTER entities will be based substantially on the same rights and responsibilities which exist between taxpayers and the Commissioner under the federal income tax laws.
20. However, the clear intention is for the NTER to be carried on in a spirit of cooperation between the Commissioner, the States and Territories and the NTER entities. As such, the relationship between the Commissioner and the entities should be less formal than a relationship based purely on the law.
21. Unless a contrary intention is provided in this Manual, the Commissioner will be subject to the same performance standards, principles and obligations with respect to dealings with the NTER entities as exist under the federal income tax laws and the Commissioner's administrative practices in relation to taxpayers.
22. The standards, principles and obligations to be followed by the Commissioner in the NTER include those contained in the relevant taxation laws, the *Taxpayers' charter* and the ATO's online publication titled [*Insight: building trust and confidence*](#).
[History: Paragraph 22 amended by February 2012 (Version 8), with effect from 1 February 2012, by deleting reference to '2006'.
Paragraph 22 amended April 2016 (Version 10), by deleting reference to 'the ATO's annual Compliance program and the ATO publication titled Large business and tax compliance' and inserting 'the ATO's online publication titled Building Confidence and the ATO's annual *Large business focus* document.'
Paragraph 22 amended February 2020 (Version 11), by deleting reference to 'the ATO's online publication titled Building Confidence and the ATO's annual *Large business focus* document.' and inserting reference to 'the ATO's online publication titled *Insight: building trust and confidence*'.]

NTER RELATED ACTIVITIES OF THE COMMISSIONER

23. The Commissioner will undertake administration of the NTER by undertaking the NTER related activities listed at Attachment 2.
24. The Commissioner will also report periodically to State and Territory Treasuries, providing information about payments due and payable by or to

their NTER entities, NTER related activities and general 'health of the system' matters.

NTER RELATED INFORMATION

- 24A. The State or Territory to which an NTER entity belongs will be entitled to copies of any NTER related information (e.g. NTER PAYG instalment reports, NTER annual returns) about that entity provided to or held by the Commissioner in undertaking his administration of the NTER.
- 24B. Section 3C of the TAA 1953 (requiring the Commissioner to publish specified information about large corporate tax entities) will not apply notionally to NTER entities. Therefore, the Commissioner will not be required to make publicly available the NTER related information mentioned in subsection 3C(3) of the TAA 1953 in respect of any NTER entity.

[**History:** "NTER RELATED INFORMATION" heading and paragraph 24B inserted by April 2014 (Version 9), with effect from the 2013-14 income year.]

ATO CONTACT DETAILS FOR NTER

25. The address of the Commissioner for lodgment of all NTER related material (including general correspondences, requests, returns and statements), and the contact details where NTER related inquiries are to be directed, are provided at Attachment 5.