

LI 2025/D1 -



Taxation Laws (Requirement to Lodge a Return for the 2025 Year) Instrument 2025

I, <insert name>, Commissioner of Taxation, make the following instrument.

Dated

<insert name> **DRAFT ONLY—NOT FOR SIGNATURE**

Commissioner of Taxation

Contents

1 Name	Error! Bookmark not defined.
2 Commencement	Error! Bookmark not defined.
3 Authority	Error! Bookmark not defined.
4 Guide to this instrument.....	Error! Bookmark not defined.
5 Definitions	Error! Bookmark not defined.
6 Requirement to lodge an income tax return.....	Error! Bookmark not defined.
7 Exceptions to the requirement to lodge an income tax return	Error! Bookmark not defined.
8 When an income tax return must be lodged	Error! Bookmark not defined.
9 Requirement to lodge a franking return	Error! Bookmark not defined.
10 When a franking return must be lodged	Error! Bookmark not defined.
11 Requirement to lodge a venture capital deficit tax return	Error! Bookmark not defined.
12 When a venture capital deficit tax return must be lodged....	Error! Bookmark not defined.
13 Requirement to lodge an ancillary fund return	Error! Bookmark not defined.
14 When an ancillary fund return must be lodged.....	Error! Bookmark not defined.
15 Lodgment of return and statement for self managed superannuation funds.....	Error! Bookmark not defined.

1 Name

This instrument is the *Taxation Laws (Requirement to Lodge a Return for the 2025 year) Instrument 2025*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under:

- (a) sections 130, 148, 161 and 163 of the ITAA 1936;
- (b) section 214-15 of the ITAA 1997;
- (c) section 35D of the SISA; and
- (d) section 390-5 in Schedule 1 to the TAA.

4 Guide to this instrument

This instrument sets out who is required to lodge an income tax return, a franking return, a venture capital deficit tax return and an ancillary fund return for the 2025 year. These returns must be given in the approved form.

This instrument sets out when these returns must be lodged, noting that the Commissioner may defer the time for lodgment of any return to a later date under section 388-55 in Schedule 1 to the TAA.

This instrument also deals with when returns and statements for self managed superannuation funds must be lodged.

Any person who does not give a return, or any other information when and as required under a taxation law, commits an offence under section 8C of the TAA. They may also become liable to pay a penalty under Division 286 in Schedule 1 to the TAA. In addition, a trustee of a self managed superannuation fund who

contravenes the requirement to lodge a return under section 35D of the SISA commits an offence under section 35D of the SISA.

This instrument does not prevent the Commissioner from issuing a notice under sections 162 or 163 of the ITAA 1936 requiring a person to give the Commissioner, in the approved form and within the time required, a return, or a further or fuller return, or any information, statement or document about the person's financial affairs. It also does not prevent the Commissioner from issuing a notice under section 214-20 of the ITAA 1997 or section 214-10 of the ITTPA 1997 requiring a corporate tax entity to give the Commissioner, in the approved form and within the time required, a franking return.

This instrument does not prevent the Commissioner from granting an exemption from lodgment.

5 Definitions

In this instrument:

2025 year means:

- (a) for a person who has a substituted accounting period, that period; or
- (b) for any other person, the year of income ended 30 June 2025.

AASLA means the *Australian Apprenticeship Support Loans Act 2014*.

Note: Until 31 December 2023, this Act was named the *Trade Support Loans Act 2014*.

ACNC means the Australian Charities and Not-for-profits Commission.

ACNC Act means the *Australian Charities and Not-for-profits Commission Act 2012*.

approved form has the meaning given by section 388-50 in Schedule 1 to the TAA.

assessable income has the meaning given by sections 6-5, 6-10, 6-15, 17-10 and 17-30 of the ITAA 1997.

attribution CCIV sub-fund trust is a CCIV sub-fund trust that is an attribution managed investment trust (AMIT) for the year of income by the application of Divisions 275 and 276 of the ITAA 1997, as modified by sections 195-130 and 195-135 of the ITAA 1997.

attribution managed investment trust (AMIT) has the meaning given by section 276-10 of the ITAA 1997.

Australia has the meaning affected by section 960-505 of the ITAA 1997.

CCIV subfund trust has the meaning given by subsection 195-110(2) of the ITAA 1997.

company has the meaning given in section 995-1 of the ITAA 1997.

corporate collective investment vehicle (CCIV) has the meaning given by section 995-1 of the ITAA 1997.

corporate tax entity has the meaning given by section 960-115 of the ITAA 1997.

entity has the meaning given by section 960-100 of the ITAA 1997.

foreign hybrid has the meaning given by section 830-5 of the ITAA 1997.

full self-assessment taxpayer means:

- (a) a company;
- (b) a trustee of a public trading trust;
- (c) a trustee of an approved deposit fund;
- (d) a trustee of a superannuation fund;
- (e) a trustee of a pooled superannuation trust; and
- (f) a corporate limited partnership that is treated as a company by virtue of the provisions of Division 5A of Part III of the ITAA 1936.

HESA means the *Higher Education Support Act 2003*.

ITAA 1936 means the *Income Tax Assessment Act 1936*.

ITAA 1997 means the *Income Tax Assessment Act 1997*.

ITTPA 1997 means the *Income Tax (Transitional Provisions) Act 1997*.

managed investment trust (MIT) has the meaning given by section 275-10 of the ITAA 1997.

net income, in relation to a partnership, has the meaning given by section 90 of the ITAA 1936.

partnership loss has the meaning given by section 90 of the ITAA 1936.

person includes:

- (a) a partner of a partnership (including a foreign hybrid) and, subject to subsections 6(12) and 7(5), the provisions in this instrument apply to a partner's duty to provide a partnership return as if the partnership was itself a person;
- (b) a trustee of a trust estate; and
- (c) a full self-assessment taxpayer.

Note: Under section 91 of the ITAA 1936, a partnership shall furnish a return of the income of the partnership, but shall not be liable to pay tax. Subsection 6(12) of this instrument enables a partner (or, if there is no partner resident in Australia, a partnership's agent) to lodge a partnership return for the partnership.

primary production business has the meaning given by section 995-1 of the ITAA 1997.

SISA means the *Superannuation Industry (Supervision) Act 1993*.

SSA means the *Social Security Act 1991*.

substituted accounting period means an accounting period that a person has been granted leave to adopt under section 18 of the ITAA 1936, instead of the year of income ended 30 June 2025.

TAA means the *Taxation Administration Act 1953*.

taxable income has the meaning given by section 4-15 of the ITAA 1997.

VETSLA means the *VET Student Loans Act 2016*.

year of income means an income year as defined in section 995-1 of the ITAA 1997.

6 Requirement to lodge an income tax return

- (1) Under sections 130, 148 and 161 of the ITAA 1936, every person covered by one or more of subsections 6(2) to 6(12) is required to give a return for the 2025 year unless an exception in section 7 applies to them.
- (2) Every person must lodge a return if during the 2025 year one or more of the following apply to them:
 - (a) they had an amount withheld from payments or an amount paid to the Commissioner under the pay as you go (PAYG) withholding system other than payments:
 - (i) covered by sections 12-140 and 12-145 in Schedule 1 to the TAA (relating to an unfranked or partially franked dividend where the amount of dividends or distributions received and any franking credits totalled \$18,200 or less);
 - (ii) covered by Subdivision 12-F in Schedule 1 to the TAA (relating to certain dividend, interest and royalty payments);
 - (iii) covered by Subdivision 12-FA in Schedule 1 to the TAA (relating to departing Australia superannuation payments);
 - (iv) covered by section 12-319A in Schedule 1 to the TAA (relating to payments to persons participating in the labour mobility programs covered by section 840-906 of the ITAA 1997);
 - (v) covered by section 12-320 in Schedule 1 to the TAA (relating to mining payments);
 - (vi) covered by Subdivision 12-H in Schedule 1 to the TAA (relating to fund payments from withholding MITs);
 - (vii) covered by Subdivision 12A-C in Schedule 1 to the TAA (relating to deemed payments by AMITs); or
 - (viii) withheld from a superannuation lump sum to which section 303-10 of the ITAA 1997 applies (relating to certain superannuation lump sum payments received by a person with a terminal medical condition);
 - (b) they incurred a tax loss or are entitled to deduct a tax loss;
 - (c) they made a net capital loss, or are entitled to apply a net capital loss of an earlier year of income;

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- (d) they were a company or trust estate that has undeducted tax losses or unapplied net capital losses of more than \$1,000 from any earlier year of income;
 - (e) they were a company that transferred a tax loss or net capital loss to another group company;
 - (f) they carried on a business;
 - (g) they were entitled to income as a beneficiary of a trust estate that has operated a primary production business in Australia;
 - (h) they had an individual interest in the net income or partnership loss of a partnership which operated a primary production business in Australia;
 - (i) they were at all times under 18 years of age and either their income was more than \$416 (excluding salary or wages or other payments for work that was personally performed), or their income from dividends or distributions and franking credits was more than \$416;
 - (j) they received income that was subject to the provisions of sections 23AF or 23AG of the ITAA 1936 (relating to exempting certain income derived in respect of approved overseas projects and exempting income earned in overseas employment) and received \$1 or more of other income;
 - (k) they paid an instalment amount under the PAYG instalment system;
 - (l) they were a special professional as defined by Division 405 of the ITAA 1997 (relating to authors, inventors, performing artists, production associates and sportspersons);
 - (m) they were entitled to claim the private health insurance tax offset under Subdivision 61-G of the ITAA 1997 and did not claim the correct offset as a premium reduction, unless a choice has been made under section 61-215 of the ITAA 1997 (relating to reallocation of the private health insurance offset between spouses);
 - (n) they had identified on their payment summary or income statement:
 - (i) reportable fringe benefits; or
 - (ii) reportable employer superannuation contributions;
 - (o) they derived assessable income from dividends or distributions and franking credits of more than \$18,200;
 - (p) they had made one or more personal contributions to a complying superannuation fund or retirement savings account and will be eligible to receive a super co-contribution in relation to those contributions;
 - (q) they have exceeded their concessional or their non-concessional contributions cap for the corresponding financial year; or
 - (r) they received an Australian superannuation lump sum that included:
 - (i) an untaxed element when aged 60 years or over; or
 - (ii) a taxed element or an untaxed element when aged under 60 years.
- (3) Every person must lodge a return if they were not a full self-assessment taxpayer during the 2025 year and were either:
- (a) an Australian resident:
 - (i) for the whole of the 2025 year, whose taxable income for the 2025 year was more than \$18,200; or

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- (ii) for only part of the 2025 year, whose taxable income exceeded the lesser of \$18,200 or \$13,464 plus \$395 for each month the person was an Australian resident (including the month in which the person became, or ceased to be, an Australian resident); or
- (b) not an Australian resident at any time during the 2025 year and derived income (including capital gains) that is taxable in Australia other than payments listed in subparagraph 6(2)(a)(ii), 6(2)(a)(vi) or 6(2)(a)(vii).
- (4) Every person must lodge a return if they were a full self-assessment taxpayer (excluding trustees of superannuation funds, approved deposit funds and pooled superannuation trusts) and during the 2025 year were either:
- (a) an Australian resident, who derived income (including capital gains) from sources in or outside Australia; or
- (b) a non-resident of Australia, who derived income (including capital gains) that is taxable in Australia, other than payments listed in subparagraph 6(2)(a)(ii), 6(2)(a)(vi) or 6(2)(a)(vii).
- (5) Every person must lodge a return if they are a trustee of a superannuation fund, an approved deposit fund, or a pooled superannuation trust that, during the 2025 year, was:
- (a) an Australian resident; or
- (b) a non-resident of Australia, who derived income (including capital gains) that is taxable in Australia, other than payments listed in subparagraph 6(2)(a)(ii), 6(2)(a)(vi) or 6(2)(a)(vii).
- Note 1: Trustees of self-managed superannuation funds to which subsection 6(5) applies must lodge the *Self-managed superannuation fund annual return 2025*.
- Note 2: Other entities to which subsection 6(5) applies must lodge the *Fund income tax return 2025*.
- (6) Every person must lodge a return if they are a trustee of a trust estate (including if they are taken to be a trustee of a trust estate under a provision of the ITAA 1936 or ITAA 1997) that derived income (including capital gains) during the 2025 year. The return must be lodged by:
- (a) the trustee resident in Australia; or
- (b) if there is no trustee resident in Australia, the trust's public officer or (if no public officer is appointed) the trust's agent in Australia.
- Note 1: The trustee of an AMIT to which subsection 6(6) applies must lodge an *Attribution managed investment trust tax return 2025*.
- Note 2: The trustee of an attribution CCIV sub-fund trust to which subsection 6(6) applies must lodge an *Attribution CCIV sub-fund tax return 2025*.
- Note 3: Other trustees to which subsection 6(6) applies must lodge the *Trust tax return 2025*.
- (7) Every person must lodge a return if they are liable to pay tax as:
- (a) the master of a ship, or the agent or other representative in Australia of the owner or charterer of a ship, under Division 12 of Part III of the ITAA 1936, and there is an amount paid or payable in the 2025 income year to the owner or charterer of that ship for the purposes of that Division; or

(b) a person having control of a non-resident's money under section 255 of the ITAA 1936.

Note: A person covered by subsection 6(7) must lodge a separate return for each person for whom they are an agent in addition to their own return (if they are required to lodge their own return).

(8) Every person must lodge a return if they are liable to pay tax under Division 15 of Part III of the ITAA 1936 as an agent for a non-resident insurer or an agent for a non-resident reinsurer.

Note 1: A person covered by subsection 6(8) must lodge an aggregate return for their position as agent in addition to their own return (if they are required to lodge their own return).

Note 2: Section 148 of the ITAA 1936 deals with reinsurance with non-residents and imposes certain requirements to furnish returns.

(9) Every person must lodge a return if during the 2025 year they were a head company of either a consolidated group or a multiple entry consolidated (MEC) group under Part 3-90 of the ITAA 1997.

(10) Every person must lodge a return if they were a foreign resident (within the meaning of section 995-1 of the ITAA 1997) during the 2025 year and:

(a) on 1 June immediately preceding the 2025 year had an accumulated Higher Education Loan Program (HELP) debt (within the meaning of section 140-25 of the HESA), an accumulated Trade Support Loan (TSL) or an accumulated Australian Apprenticeship Support Loan (AASL) debt (within the meaning of section 35 of the AASLA) or an accumulated VET Student Loan (VETSL) debt (within the meaning of section 23CC of the VETSLA); and

(b) their income (including foreign-sourced income) was more than \$13,609 for the 2025 year.

Note 1: A person covered by subsection 6(10) must also give a notice relating to their income (including foreign-sourced income); see subsection 154-18(3) of the HESA, subsection 47C(3) of the AASLA, and subsection 23ED(3) of the VETSLA.

Note 2: Until 31 December 2023, the AASLA was named the *Trade Support Loans Act 2014* and accumulated Australian Apprenticeship Support Loan (AASL) debts were known as accumulated Trade Support Loan (TSL) debts.

(11) Every person must lodge a return if they were an entity whose income is exempt from income tax under Division 50 of the ITAA 1997 during the 2025 year.

Note: An entity to which subsection 6(11) applies must lodge an *NFP self-review return 2025*.

(12) A partnership return required under this instrument, including a foreign hybrid treated as a partnership by Division 830 of the ITAA 1997, must be lodged by the following:

(a) all partners resident in Australia; or

(b) any partner resident in Australia who satisfies the conditions set out below:

(i) if all resident partners have equal individual interests in the net income, or partnership loss, of the partnership in the 2025 year, by any one of those partners;

(ii) if two or more resident partners have equal individual interests in the net income, or partnership loss, of the partnership in the 2025 year,

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- and those interests are greater than the individual interest of any other resident partners, by any one of the partners with the greatest equal interest; or
- (iii) if subparagraphs 6(12)(b)(i) and 6(12)(b)(ii) do not apply, by the resident partner who has the greatest individual interest in the net income, or partnership loss, of the partnership in the 2025 year; or
- (c) if there is no partner resident in Australia, the partnership's agent in Australia.

7 Exceptions to the requirement to lodge an income tax return

- (1) A person is not required to lodge an income tax return under subsection 6(2) to 6(10) for the 2025 year under this instrument if they are:
 - (a) an Australian resident non-profit company whose taxable income for the 2025 year was \$416 or less;
 - (b) an entity whose income is exempt from income tax under Division 50 of the ITAA 1997;
 - (c) a State or Territory body, the income of which is exempt from income tax under the provisions of Division 1AB of Part III of the ITAA 1936;
 - (d) a person that for the whole of the 2025 year was a subsidiary member of a:
 - (i) consolidated group (as defined in Division 703 of the ITAA 1997); or
 - (ii) MEC group (as defined in Division 719 of the ITAA 1997);
 - (e) a trustee of a resident trust estate of a deceased person, where each of the following apply:
 - (i) the deceased person died less than 3 years before the end of the 2025 year;
 - (ii) no beneficiary is presently entitled to a share of the income of the trust estate;
 - (iii) the net income of the trust estate under section 95 of the ITAA 1936 is less than \$18,201; and
 - (iv) there are no non-resident beneficiaries of the trust estate; or
 - (f) a person who during the 2025 year derived assessable income from sources in Australia as a working holiday maker (within the meaning of subsection 3A(1) of the *Income Tax Rates Act 1986*), and:
 - (i) had no other assessable income; and
 - (ii) whose taxable income (excluding any superannuation remainder or employment termination remainder) was less than \$45,001.
- (2) A person covered by paragraph 6(2)(i) or subsection 6(3) or 6(6) is not required to lodge an income tax return for the 2025 year under this instrument if:
 - (a) their assessable income during the 2025 year included one or more of the following:
 - (i) jobseeker payment under the SSA;
 - (ii) austudy payment under the SSA;
 - (iii) disaster income support allowance for special category visa (subclass 444) holders;

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- (iv) Disaster Recovery Allowance under the SSA;
 - (v) farm household allowance under the *Farm Household Support Act 2014*;
 - (vi) a payment under a self-employment program including the New Enterprise Incentive Scheme and the Self-Employment Assistance program;
 - (vii) parenting payment (benefit PP (partnered)) under the SSA;
 - (viii) a payment to a person 16 years or older made under the ABSTUDY scheme (including the ABSTUDY Masters and Doctorate Award);
 - (ix) a payment to a person 16 years or older made under the Military Rehabilitation and Compensation Act Education and Training Scheme;
 - (x) a payment to a person 16 years or older made under the Veterans' Children Education Scheme established under the *Veterans' Entitlements Act 1986*;
 - (xi) special benefit under the SSA;
 - (xii) youth allowance under the SSA; and
 - (xiii) youth disability supplement paid as a component of ABSTUDY living allowance under the ABSTUDY scheme, or a component of youth allowance under the SSA; and
- (b) they either had:
- (i) no other assessable income; or
 - (ii) taxable income of less than \$22,575.
- (3) A person covered by subsection 6(3) or 6(6) is not required to lodge an income tax return for the 2025 year under this instrument if:
- (a) they qualified for a tax offset under section 160AAAA of the ITAA 1936 (relating to the tax rebate for low-income aged persons and pensioners) during the 2025 year; and
 - (b) their rebate income was less than:
 - (i) \$34,919, if at any time during the 2025 year they were single, widowed or separated;
 - (ii) \$33,732, if subparagraph (i) does not also apply, and at any time during the 2025 year they and their spouse (married or de facto) had to live apart due to illness, or they or their spouse were in a nursing home; or
 - (iii) \$30,994, if neither subparagraph (i) nor subparagraph (ii) also apply, and at any time during the 2025 year they and their spouse (married or de facto) lived together.
- Note: While a person covered by subsection 7(2) or subsection 7(3) is not required to lodge an income tax return under this instrument, they may be required to lodge an income tax return under the *Income Tax Assessment (Requirement for Parents with a Child Support Assessment to Lodge a Return for the 2025 year) Instrument 2025*.
- (4) A person covered by subsection 6(11) is not required to lodge an income tax return for the 2025 year under this instrument if:

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- (a) they did not have, at any time during the 2025 year, an ABN recorded on the Australian Business Register with a status that indicated that the ABN was active; or
 - (b) their income is exempt from income tax:
 - (i) under table item 1.1 in section 50-5 of the ITAA 1997;
 - (ii) under section 50-25 of the ITAA 1997; or
 - (iii) because they are specifically named as an exempt entity in Division 50 of the ITAA 1997.
- (5) A person covered by subsection 6(12) is not required to lodge a partnership tax return for the 2025 year under this instrument if they:
- (a) have made an election under former section 485AA of the ITAA 1936 or paragraphs 830-10(2)(b) or 830-15(5)(b) of the ITAA 1997, so that:
 - (i) their interest is treated as an interest in a foreign hybrid (under Division 830 of the ITAA 1997) for the 2025 year; and
 - (ii) the interest does not pass the non-portfolio interest test within the meaning of section 960-195 of the ITAA 1997, ignoring interests held by associates of the holding entity; or
 - (b) are an individual who was not in a partnership carrying on a business, and the only income they derived jointly (or in common) with another individual for the 2025 year was:
 - (i) rent from a jointly owned property;
 - (ii) interest from a jointly held account in a financial institution; or
 - (iii) dividends from jointly held shares.

Note: A partner is required to include details of all relevant income, expenditure and deduction items, as well as distribution details in their own tax return.

8 When an income tax return must be lodged

- (1) Other than persons covered by subsection 6(7) or 6(8), every person that is required to lodge a return for the 2025 year must lodge the return by 31 October 2025, unless they have a substituted accounting period.
- (2) Other than persons covered by subsection 6(7) or 6(8), every person that is required to lodge a return for the 2025 year who has a substituted accounting period must lodge the return by:
 - (a) the 15th day of the seventh month after the end of their substituted accounting period, if they are a full self-assessment taxpayer; or
 - (b) the last day of the fourth month after the end of their substituted accounting period, if they are not a full self-assessment taxpayer.
- (3) Every person covered by subsection 6(7) or 6(8) who is required to lodge a return for the 2025 year must lodge the return by the first day of the sixth month of the following year of income.

9 Requirement to lodge a franking return

Under section 214-15 of the ITAA 1997, a corporate tax entity is required to lodge a franking return for the 2025 year if:

- (a) the entity, at any time during the 2025 year, incurred a liability to pay franking deficit tax or over-franking tax, or had an obligation to disclose information to the Commissioner under section 204-75 of the ITAA 1997; or
- (b) a refund of income tax was taken to have been paid to the entity at any time during the 2025 year under section 205-50 of the ITAA 1997.

Note: Late balancing corporate tax entities that elect to use 30 June as a basis for determining their franking deficit tax liability under the rules contained in Division 205 of the ITTPA 1997 are required to lodge a franking return and meet their liability for franking deficit tax under the rules contained in Division 214 of the ITTPA 1997.

10 When a franking return must be lodged

Every corporate tax entity that is required to lodge a franking return for the 2025 year must lodge the return by the last day of the month following the end of the year of income in which an event referred to in paragraph 9(a) or 9(b) occurred, unless a provision of a taxation law requires the corporate tax entity to give the Commissioner a franking return within 14 days of receiving a refund.

Note 1: Every late balancing corporate tax entity that elects to have its franking deficit tax liability determined on 30 June 2025 and incurs a liability to pay franking deficit tax under Division 205 of the ITTPA 1997 must lodge a franking return by 31 July 2025, unless a provision of a taxation law requires the corporate tax entity to give the Commissioner a franking return within 14 days of receiving a refund.

Note 2: Section 214-45 of the ITAA 1997 or section 214-15 of the ITTPA 1997 may apply to require a corporate tax entity to give the Commissioner a franking return within 14 days of receiving a refund. In these circumstances the corporate tax entity must lodge a return within that timeframe.

11 Requirement to lodge a venture capital deficit tax return

Under section 214-15 of the ITAA 1997, a corporate tax entity is required to lodge a venture capital deficit tax return for the 2025 year if the entity has a liability to pay venture capital deficit tax under section 210-135 of the ITAA 1997.

Note: A corporate tax entity that does not have a liability to pay venture capital deficit tax is not required to lodge a venture capital deficit tax return.

12 When a venture capital deficit tax return must be lodged

Every corporate tax entity that is required to lodge a venture capital deficit tax return for the 2025 year must lodge the return by the last day of the first month following the end of the 2025 year.

13 Requirement to lodge an ancillary fund return

Under section 163 of the ITAA 1936, every person that is a trustee of a public ancillary fund (within the meaning of subsection 426-102(1)- in Schedule 1 to

the TAA) or a private ancillary fund (within the meaning of subsection 426-105(1) in Schedule 1 to the TAA) is required to lodge an ancillary fund return for the 2025 year.

Note 1: An ancillary fund return must be in the approved form. For public ancillary funds and private ancillary funds registered as a charity with the ACNC, the ACNC annual information statement that must be lodged with the Commissioner of the ACNC is the approved form for the ancillary fund return.

Note 2: A trustee of a public ancillary fund or a private ancillary fund that is not registered as a charity with the ACNC and that derived income (including capital gains) during the 2025 year is also required to lodge an income tax return under subsection 6(6) of this instrument.

Note 3: A trustee of a public ancillary fund or a private ancillary fund is required to lodge an ancillary fund return even if its income is exempt from income tax.

14 When an ancillary fund return must be lodged

Every person that is required to lodge an ancillary fund return for the 2025 year must lodge the return:

- (a) if the person is required to give an annual information statement to the Commissioner of the ACNC under the ACNC Act, by the same day that it is required to lodge that information statement with the Commissioner of the ACNC; or
- (b) if paragraph 14(a) does not apply:
 - (i) by 31 December 2025, unless the person has a substituted accounting period; or
 - (ii) if the person has a substituted accounting period, the last day of the sixth month after the end of their substituted accounting period.

Note: Section 60-5 of the ACNC Act specifies the lodgment date for the annual information statement. The Commissioner of the ACNC may allow further time to lodge that statement.

15 Lodgment of return and statement for self managed superannuation funds

- (1) Under paragraph 35D(2)(b) of the SISA, the reporting period for lodgment of a return under section 35D is the period that ends on the day that the person is required to lodge their income tax return.

Note 1: The return required under section 35D of the SISA forms part of the *Self-managed superannuation fund annual return 2025*, which must be lodged with the Commissioner in accordance with this instrument.

Note 2: The reporting period for lodgment of a return under section 35D begins at the end of the year of income.

- (2) Under subsection 390-5(6) in Schedule 1 to the TAA, for a superannuation plan that is a self managed superannuation fund:
 - (a) the period mentioned in subsection 390-5(1) is the 2025 year; and
 - (b) the day on which a statement must be given to the Commissioner is the day the trustee of the self managed superannuation fund is required to lodge an income tax return in accordance with this instrument.

Note 1: The member information statements required under section 390-5 in Schedule 1 to the TAA form part of the *Self-managed superannuation fund annual return 2025* which must be lodged with the Commissioner in accordance with this instrument.

Note 2: Separate legislative instruments contain lodgment requirements for member information statements by superannuation providers (other than self managed superannuation funds) – see the *Taxation Administration Member Account Attribute Service – the Reporting of Information Relating to Superannuation Account Phases and Attributes 2018* and the *Taxation Administration Member Account Transaction Service – the Reporting of Information Relating to Superannuation Account Transactions 2018*.