

# Tax Alert

Australian Taxation Office releases new Pillar Two website guidance and announces lodgment deferral until 30 July 2026

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## At a glance

- Australia's Pillar Two Rules include a Domestic Minimum Tax (DMT) and Income Inclusion Rule (IIR) which apply to fiscal years starting on or after 1 January 2024 and an Undertaxed Profits Rule (UTPR) which applies to fiscal years starting on or after 1 January 2025.
- The ATO has provided a 30-day lodgment deferral for certain Australian Pillar Two returns. For filings that cannot be formally deferred, the guidance provides alternative transitional relief through the temporary suspension of lodgment enforcement.
- While these measures provide welcome short-term relief, they do not change the underlying compliance or payment obligations. In-scope MNE Groups must prepare for Australia's first Pillar Two reporting and payment obligations which are imminent.
- The ATO has also updated its website guidance to provide clarity on the treatment of deferred tax assets and tax cost setting outcomes for tax consolidated groups.
- Australia's Pillar Two rules introduce new compliance requirements, and they also present an opportunity for organisations to strengthen and modernise their tax operating model.
- How EY can help

In March 2026, the Australian Taxation Office (ATO) released further website guidance clarifying the practical administration of Australia's Pillar Two global and domestic minimum tax regime, as well as the interaction of Pillar Two with Australia's tax consolidation regime. The guidance provides much-needed certainty for in-scope multinational enterprise (MNE) groups preparing for their first Australian Pillar Two filings. The updated guidance delivers practical clarity across several key areas, including:

- A 30-day lodgment deferral for the Australian Domestic Minimum Tax Return (DMTR) and Australian Income Inclusion Rule (IIR)/Undertaxed Profits Rule (UTPR) Return (AIUTR) for all MNE Groups in the first year and alternative transitional relief through the temporary suspension of lodgment enforcement for filings that cannot be formally deferred
- Lodgment processes for the Combined Global and Domestic Minimum Tax Return (CGDMTR) and the GloBE Information Return (GIR) and payment mechanics for Pillar Two top-up taxes
- Details of the expanded record-keeping expectations
- A snapshot of the ATO's practical administrative approaches to Pillar Two
- Clarity on the treatment of deferred tax assets (DTAs) and tax cost setting outcomes for tax consolidated groups (TCGs), particularly where acquisitions, restructures or consolidation events have occurred in what the ATO refers to as the "window period" commencing on 1 December 2021.

The Australian Government has also registered *Taxation (Multinational-Global and Domestic Minimum Tax) Amendment (2026 Measures No. 1) Rules 2026* (Amending Rules), the latest round of Amending Rules, which is now in effect and applies retrospectively from 1 January 2024.

The *Taxation (Multinational-Global and Domestic Minimum Tax) (Qualified GloBE Taxes) Amendment (Measures No. 1) Determination 2026* (Amending Determination), which specifies jurisdictions with qualified GloBE taxes, has been registered and is in effect.

## Implications for MNE Groups

The ATO's latest guidance marks a clear shift toward active compliance under Australia's Pillar Two regime. With the first filing deadline of 30 June 2026 for the GIR and foreign lodgment notification fast approaching, and first lodgements of the DMTR and AIUTR due by 30 July 2026, MNE Groups should act now to align with the ATO's evolving Pillar Two framework.



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## New Australian Pillar Two returns

Australia's Pillar Two rules introduce four new filing obligations for MNE groups within the scope of the new Pillar Two global minimum tax (generally groups with annual consolidated revenue of EUR 750 million or more).

The new annual Australian Pillar Two filings are:

- **DMTR:** An Australian tax return for the DMT, which ensures Australian profits are taxed at a minimum rate of 15%. Each Australian constituent entity must lodge a DMTR if it has a DMT amount, even if that amount is zero, unless an exemption applies
- **AIUTR:** An Australian tax return that reports any IIR or UTPR top-up tax on foreign profits. Each Australian constituent entity with an IIR or UTPR amount (including zero) must lodge an AIUTR, unless exempt
- **GIR:** A standardised information return that provides Pillar Two data for the entire MNE group across all jurisdictions. The GIR is informational only and does not itself give rise to a tax liability
- **Foreign Lodgment Notification:** A notification to the ATO confirming that the MNE group has lodged its GIR in another jurisdiction.

These obligations apply for fiscal years starting on or after 1 January 2024 for the DMT and IIR, and 1 January 2025 for the UTPR.

## Combined Global and Domestic Minimum Tax Return lodgment procedures

The CGDMTR is a single form which consolidates three of the four Pillar Two lodgment requirements into one filing. The CGDMTR includes separate sections for the DMTR, the AIUTR and the Foreign Lodgment Notification. The GIR is not included in the CGDMTR and remains a separate information return to be lodged independently from the CGDMTR.

The CGDMTR form will be available through ATO digital portals, being Online Services for Agents (Tax Agents) and Online Services for Business (for companies with an Australian Business Number, ABN). Entities should ensure they have access to these online services, which provide an electronic form for CGDMTR submission.

When you lodge your first CGDMTR online, your Global and Domestic Minimum Tax account and relevant role will be automatically created in the ATO system. If your tax agent is already linked at the client level, they will be able to lodge your CGDMTR. If you have engaged an advisor other than your existing tax agent to lodge the CGDMTR on your behalf, it is first necessary to create a Pillar Two GloBE account and role for Online Services for Business and then nominate the Pillar Two advisor for Pillar Two purposes via client-agent linking.

As an alternative to using the ATO portal, MNE groups can choose to lodge the CGDMTR via an application programming interface (API) connection via certain software systems. The ATO has made API specifications available through its API Developer Portal.

The ATO online form can include up to 20 Australian entities (including the Designated Local Entity). Groups with more than 20 Australian entities must use the API-based lodgment, which supports up to 300 entities per filing. Groups with more than 300 entities are encouraged to contact the ATO's Pillar Two team for assistance.

The ATO guidance acknowledges that in most Australian TCGs and multiple-entry consolidated (MEC) groups, subsidiary member entities often qualify for lodgment exemptions for the AIUTR and DMTR under the Legislative Instrument LI 2025/28 *Taxation Administration (Exemptions from Requirement to Lodge Australian IIR/UTPR tax return and Australian DMT tax return) Determination 2025*. Therefore, exempt subsidiary members of a TCG do not count toward the 20-entity (portal) or 300-entity (API) limits for CGDMTR filings.

Furthermore, Australia's Pillar Two rules allow MNE groups to appoint a Designated Local Entity (DLE) to lodge returns on behalf of all Australian constituent entities. When a DLE lodges the CGDMTR or GIR, each listed Australian constituent entity is treated as having met its lodgment obligation. The DLE must have an ABN, and all other Australian constituent entities must formally nominate the DLE for each Pillar Two filing.

## GloBE Information Return lodgment procedures

If the MNE group opts to file the GIR with the ATO, the GIR XML file must be submitted through ATO Online Services via the secure file transfer system. After upload, the system will indicate if the initial submission was successful, then perform a validation check on the XML. The filer will receive a confirmation email upon passing validation by providing a contact email in the portal. A tax agent may be nominated to lodge the GIR on behalf of the group if the filing entity has an Australian Tax File Number (TFN).

When lodging the GIR with a foreign government agency and not locally with the ATO, the following must be satisfied:

- The GIR must be lodged on time in that foreign jurisdiction. If not filed on time, the MNE group will still have an obligation to file the GIR in Australia
- A Foreign Lodgment Notification must be given to the Commissioner by either each Australian constituent entity itself or the nominated DLE
- The foreign government agency that the GIR is lodged with must have a Qualifying Competent Authority Agreement (QCAA) that is in effect with Australia. The GIR will then be exchanged with the ATO as per the QCAA and in line with the dissemination approach agreed by the OECD Inclusive Framework.

If the GIR is lodged with a foreign government agency but it is not exchanged with the ATO within the time period specified in the QCAA, the ATO may by written notice require that the GIR be locally lodged with the ATO.

On 28 January 2026, Australia became a signatory of the Multilateral Competent Authority Agreement on the Exchange of GloBE Information (GIR MCAA), which is a QCAA for the purposes of the GIR. The list of the activated exchange relationships that are currently in place for automatic exchanges under the GIR MCAA is included on the [OECD website](#). Australia is listed as having activated bilateral relationships with Austria, Denmark, Hungary, South Korea, Liechtenstein, Norway, Slovenia, South Africa and the United Kingdom as of 1 April 2026. This list will be updated as new bilateral exchange relationships are activated.

Entities will still have obligations to lodge the CGDMTR, including the DMTR and the AIUTR, with the ATO even if the GIR is lodged overseas.

## Lodgment deferrals for the DMTR and AIUTR

All in-scope MNE Groups receive a one-time automatic lodgment deferral of 30 days for their initial DMTR and AIUTR filings for fiscal years commencing in 2024. No application is needed for this deferral. Each eligible entity's ATO account will automatically reflect a due date 30 days later than the original deadline. Importantly, the 30-day lodgment deferral does not apply to the GIR or the Foreign Lodgment Notification, or the payment due date for any Pillar Two top-up tax.

If more time is needed for the DMTR or AIUTR beyond the automatic 30 days (or for any later fiscal years where no automatic relief applies), MNE groups may apply for a lodgment deferral using the Pillar Two Lodgment deferral Spreadsheet (NAT 75810).

Requests must be submitted before the filing due date and include specific reasons explaining why additional time is needed. The ATO will evaluate whether the filer has taken "reasonable measures" to comply. If granted, the new lodgment date will appear in the entity's online account.

### Suspension of lodgment enforcement action

For certain filings that cannot be officially extended by the ATO, such as the Foreign Lodgment Notification, the ATO may agree to suspend lodgment enforcement action during the transition period by not undertaking compliance action on overdue lodgments for a period of time.

An automatic 30-day suspension will apply to any Foreign Lodgment Notification (but not the GIR) for the fiscal year commencing in 2024, aligning with the 30-day deferral period for the DMTR and AIUTR.

The ATO may also consider a suspension of lodgment enforcement action when a lodgment deferral request is denied. Entities must apply for an enforcement suspension via Online Services or the Pillar Two email mailbox. If a suspension is granted, the entity should ensure the outstanding filing is made within the suspension period to avoid penalties. Generally, a suspension will not be granted for a period greater than 4 weeks.

### Payment of Pillar Two top-up tax and payment deferrals

The ATO's guidance distinguishes payment deadlines from filing deadlines and provides separate instructions for managing any Pillar Two tax payments.

Pillar Two top-up taxes typically become due on the same day as the return deadline for the respective tax. As noted above, while an automatic 30-day extension has been granted for filing first-year returns, no automatic extension was granted for payments due in that first year. If an entity anticipates difficulty in meeting a payment deadline, they must request a payment deferral separately. Payment deferral applications can be made via Practice Mail or via Secure Mail in Online Services for Business.

The ATO will issue a unique Payment Reference Number (PRN) for each group in the lodgment success message (and appear in the entity's entity that has a non-zero Pillar Two tax liability in a given year. The same PRN covers all types of Pillar Two tax for that entity. After lodging the CGDMTR, the PRNs are provided account statements), and these should be used when making electronic payments to the Global and Domestic Minimum Tax (GDMT) account.

Each Australian group entity is responsible for paying its own share of Pillar Two top-up tax to the ATO. If a DLE is lodging returns for multiple entities, it may also execute payment for those entities provided it uses each entity's correct PRN to ensure the funds are applied to the right account.

## Amendments to Pillar Two returns

The ATO guidance confirms that entities may lodge an amended CGDMTR in the event of a mistake or omission. However, the guidance confirms that not all errors or adjustments require an amended CGDMTR. For example, there is no need to amend an assessment if the error does not affect the amount of a top-up tax liability. Any amendments can only be made by the original lodging entity.

The ATO guidance also states that corrections to a GIR can be done in respect of any error, not just those which affect the top-up tax liability.

Amendments to the GIR follow the same process as lodgment of the original GIR, and the amendment can only be made by the original lodging entity.

The lodging entity need not lodge the full GIR on amendment, only part 1.1 to 1.2 of the GIR and the relevant part of the GIR that is actually being amended.

### Record keeping requirements

The ATO guidance sets out the extensive record-keeping obligations associated with Pillar Two compliance, as legislated by Subdivision 382-C of the *Taxation Administration Act 1953* (TAA).

Every Australian group entity of an in-scope MNE group is required to maintain records that "fully explain" its compliance with the global and domestic minimum tax rules. This includes supporting documentation for each data point and disclosure made in the GIR, DMTR and AIUTR that the entity has lodged (or, in the case of a foreign-logged GIR, records supporting the data that was exchanged with the ATO). The requirement also extends to GloBE Joint Ventures and GloBE JV subsidiaries that are GloBE-located in Australia. Excluded entities must document why they qualify as excluded each year and entities exempted from DMTR and AIUTR filing obligations under the Legislative Instrument must demonstrate how they met the exemption criteria for that year.

All records must be kept in English or easily convertible to English. They should be maintained in a form that allows the entity's Pillar Two tax liability to be readily ascertained by the ATO.

Pillar Two records must generally be kept for at least 8 years after their creation, the completion of the transactions they document, or the end of the assessment's review period, whichever is latest.

In respect of the GIR, if the MNE group has an Australian UPE, complete GIR backup documentation should be retained covering every jurisdiction and every part of the return.

Where there is a foreign UPE, the Australian constituent entities must keep support for all disclosures in the GIR in relation to overseas jurisdictions where Australia has taxing rights. Furthermore, where Australia does not have taxing rights for an overseas jurisdiction, records must be kept that support that Australian constituent entity has no IIR or UTPR taxing rights as per the agreed rule order.

Failure to maintain proper records can itself attract penalties under existing record-keeping penalty provisions. Given the complexity of Pillar Two, tax departments should establish processes to gather and retain relevant data to substantiate the computations and elections made in their Pillar Two returns.

## ATO's transitional administrative and compliance approaches

The ATO has outlined several administrative concessions and compliance approaches to help ease the transition into Pillar Two. This includes the transitional approach to penalties, treatment of joint operations, intra-group arrangements within TCGs and the allocation of top-up tax within TCGs which we have addressed in our [previous Tax Alerts](#).

The guidance also confirms that the ATO will not direct compliance resources to test compliance of self-assessment with the existing law in respect of positions that are anticipated align with OECD guidance and will be incorporated into Australia's Pillar Two Rules with retroactive effect. This is of relevance where there is an inconsistency due to an item of OECD Administrative Guidance not yet incorporated into Australia's Pillar Two rules, or due to a minor drafting oversight.

## New ATO guidance clarifies interaction between Pillar Two and Australian tax consolidation

On 25 March 2026, the ATO released detailed website guidance explaining how Australia's Pillar Two global and domestic minimum tax regime interacts with the Australian tax consolidation rules. The guidance provides clarity on the treatment of DTAs, carrying values and tax cost setting outcomes for TCGs, particularly where acquisitions, restructures or consolidation events have occurred in what the ATO refers to as the "window period". The "window period" commences on 1 December 2021 and extends throughout the period in which the MNE Group is relying on the Transitional Country by Country Reporting (CbCR) Safe Harbour.

The guidance confirms that Australian tax consolidation outcomes do not automatically flow through into Pillar Two calculations. In several scenarios, DTAs recognised for financial reporting purposes may be restricted or excluded for GloBE purposes, particularly where integrity rules apply to transactions occurring after 1 December 2021.

The ATO's guidance is especially relevant for MNE Groups with Australian TCGs that have undertaken acquisitions or internal restructures since 1 December 2021. MNE Groups should therefore review transactions undertaken since 1 December 2021 to ensure Pillar Two modelling reflects the appropriate outcomes considering this updated guidance.

Where an entity joins an Australian TCG as a result of an acquisition, the tax cost setting rules may reset the tax basis of the entity's assets and liabilities. For Pillar Two purposes, the ATO confirms that purchase price accounting (PPA) adjustments are generally disregarded when determining GloBE income and deferred taxes under the ownership interest transfer rule. As a result, GloBE carrying values are typically based on the historic accounting carrying values of the target entity's assets and liabilities, rather than the stepped-up tax basis recognised for Australian income tax purposes. This can give rise to GloBE DTAs even where no DTA is recorded in the financial statements.

### *Transactions before 1 December 2021*

For transactions entered into before 1 December 2021, the ATO confirms that the Pillar Two integrity rules do not apply. In these cases, transition year DTAs and deferred tax liabilities (DTLs) are computed by reference to the difference between GloBE carrying values (excluding PPA adjustments) and the reset tax basis.

### *Transition year integrity rules and 'window period' transactions*

The ATO provides detailed clarification on the application of the Pillar Two integrity rules to transactions occurring between 1 December 2021 and the beginning of the Transition Year (the "window period").

The guidance confirms that acquisitions from unrelated third parties that result in an entity becoming a constituent entity of an MNE Group are generally not subject to the integrity rules, even where Australian tax consolidation entry tax cost setting applies.

By contrast, intra-group transactions, including same entity transactions such as a migration during the "window period", that result in an entity joining an Australian TCG, may trigger the denial of DTAs created by tax cost setting. This integrity rule appears to capture restructures carried out within 12 months of a third-party acquisition, even where those restructures are otherwise permitted under Australia's tax consolidation "anti-churning" rule.

Importantly, the ATO also confirms that DTAs arising from a choice to form an Australian TCG during the "window period" may be excluded for Pillar Two purposes under the integrity rules.

### *Transfers of controlling interests between Australian tax consolidated groups*

The ATO website guidance provides extensive detail on the application of the deemed asset transfer rule where a controlling interest in an entity is transferred, and the entity exits one Australian TCG and joins another Australian TCG. The guidance confirms that this rule is not elective and applies mandatorily where the eligibility conditions are satisfied.

Where the conditions are met, the transaction is treated as a deemed disposal and acquisition of assets and liabilities for Pillar Two purposes. For the selling group, any tax paid on the deemed gain is included in Adjusted Covered Taxes.

For the buying group, PPA adjustments are recognised for Pillar Two purposes, overriding the usual restriction on using the historic book carrying value.

### *Fair value adjustment election*

The ATO guidance also explains the operation of the fair value adjustment election where Australian tax consolidation entry rules apply. Where an election is made, GloBE carrying values may be aligned to fair value accounting. However, a corresponding GloBE gain or loss arises which may be recognised immediately or spread over five years. The election may offer simplification or ETR smoothing benefits but requires careful modelling and consideration of longer-term impacts.

## Taxation (Multinational–Global and Domestic Minimum Tax) Amendment (2026 Measures No. 1) Rules 2026 (Amending Rules)

The Australian Government has registered the Amending Rules, and they are now in effect. The Amending Rules need to be tabled in Parliament. These apply retrospectively from 1 January 2024.

The Amending Rules introduce a further set of technical changes to Australia's Pillar Two framework. The amendments are intended to clarify the operation of the rules and improve alignment with the OECD Model Rules and agreed guidance, including:

- Clarifying the operation of Australia's DMT in relation to stateless entities with an Australian nexus
- Refining the interaction between Australia's DMT and existing tax consolidation rules
- Ensuring Covered Taxes are allocated consistent with the allocation of GloBE Income for certain entities
- Adding a foreign currency translation rule.

## Taxation (Multinational–Global and Domestic Minimum Tax) (Qualified GloBE Taxes) Amendment (Measures No. 1) Determination 2026

The Amending Determination has been registered on the Federal Register of Legislation and is now in effect. The Amending Determination specifies, for a given fiscal year, whether a jurisdiction has a qualified Income Inclusion Rule (IIR), a qualified Domestic Minimum Top-up Tax (QDMTT), or whether the Minister is satisfied that a jurisdiction qualifies for the QDMTT Safe Harbour.

In August 2025 and January 2026, the OECD released additional jurisdictions that have implemented IIR and DMT legislation with transitional qualified status. The Amending Determination aligns Australia's list of jurisdictions with qualifying GloBE taxes to the [OECD's Central Record](#).

### Next steps

The ATO's latest guidance represents a significant milestone in the implementation of Australia's Pillar Two framework, providing greater certainty on technical issues and lodgment, administration and transitional compliance expectations as the rules move firmly into their first reporting cycle.

While the lodgment deferrals and enforcement suspensions may help to ease initial pressure, they do not materially alter the underlying compliance, payment and record-keeping obligations for in-scope MNE groups.

With Australia's first Pillar Two filings now imminent, MNE groups must act now to ensure they are well prepared for upcoming Australian compliance obligations. MNE groups should focus on execution, ensuring data readiness, governance frameworks and systems are fit for purpose, and that positions taken are well documented and supportable.

In addition, MNE Groups that have undertaken acquisitions or internal restructures since 1 December 2021 resulting in a tax basis reset under Australia's tax consolidation rules should ensure that their Pillar Two modelling and compliance appropriately reflect the outcomes arising from the updated ATO guidance.

Further legislative changes and administrative guidance are expected, reinforcing the need for a structured and proactive approach to Pillar Two compliance in Australia. Early engagement, robust planning and investment in scalable processes will be critical to managing risk and meeting both Australian and global Pillar Two requirements

## How EY can help

Our EY team of BEPS Pillar Two advisors can support you with:

- Preparing for the upcoming compliance obligations, including the preparation and filing of the GIR and the CGDMTR, which covers the Australian DMT Return, the Australian IIR/UTPR Return and the Foreign Lodgment Notification.
- Development and maintenance of a compliance calendar to track and plan for your global Pillar Two compliance requirements.
- Providing technical advice on Australia's Pillar Two Rules, as well as guidance on how these rules interact with Australia's local tax legislation.
- Assessing the impact of Pillar Two on your commercial arrangements and transactions, including M&A activity, to help you manage potential risks.
- Engaging with the ATO to address any compliance or administrative challenges.
- Obtaining Private Binding Rulings from the ATO on specific Pillar Two matters.
- Conducting an assessment of your data availability and readiness, identifying data gaps in your systems and processes.
- Implementing Pillar Two software and compliance solutions, and redesign of tax processes, to meet Pillar Two compliance needs.
- Advising on the financial reporting implications for local and group accounts, ensuring that your financial reporting aligns with the latest requirements.
- Developing tax funding agreements to facilitate the recharge of Pillar Two taxes across your group entities.

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