



# ATO feedback – DISR's draft forms, timeframes and guidance topics

## 1. Application and Reporting Form Questions

| Question(s) | Proposed change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rationale                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8-10        | <p>Suggest adding/changing as follows:</p> <p>8 Does your company intend to claim offsets (for a maximum of 10 years) under the Critical Minerals Tax Incentive (CMPTI) between 1 July 2027 and 30 June 2040 <i>for this activity?</i></p> <p>9 Does your company intend to carry on one or more CMPTI processing activities during the income years it intends to claim offsets under the CMPTI?</p> <p><i>If yes, how many?</i></p> <p><del>10. Do you intend to incur CMPTI-eligible expenditure on the processing activity covered by this application in the income years for which you plan to claim CMPTI offsets?</del></p> | <p>The 10 years period is per activity, and they may start at different times, so Q8 without change appears to say that the 10 years is for all activities.</p> <p>Q9 a 'Y' on its own doesn't help all that much. A number of activities likely helps collate all registrations per company / consolidated group.</p> <p>Q10 appears rather obvious / redundant by the fact the form is being completed.</p>                                           |
| 12          | <p>Potential rewording as:</p> <p><i>Does your company have a published report in place to meet the conditions specified in the CMPTI Community Benefit Rules? Please provide a website address with the location of the plan.</i></p>                                                                                                                                                                                                                                                                                                                                                                                              | <p>Rephrasing this question as companies may not have a report published at the time of registration but will have to in time for the Annual Report and subsequent tax return claim. The website address allows for quick verification. However, we suggest this question stays in draft until the CBP rules are finalised.</p> <p>This also addresses that the CMPTI Community Benefit Rules need to be published by the company on their website.</p> |
| 13          | <p>Suggest changing as follows:</p> <p><i>Is your company an Australian resident?</i></p> <p><i>If yes, will the company carry out the CMPTI processing activity?</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>Question 1 already asks the applicant for their ABN and it is probably not necessary to ask this again.</p>                                                                                                                                                                                                                                                                                                                                          |



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| Question(s) | Proposed change                                                                                                                                                                                                                                                    | Rationale                                                                                                                                                                                                                                                                                                              |
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| 14          | <p>Suggest changing as follows:</p> <p><i>Is your company a foreign resident that has a permanent establishment in Australia?</i></p> <p><i>If yes, will your company carry out the CMPTI processing activity through that permanent establishment?</i></p>        | <p>Question 1 already asks the applicant for their ABN and it is probably not necessary to ask this again.</p>                                                                                                                                                                                                         |
| 15aii.      | <p>Suggest adding the following:</p> <p><i>What are the registration/participation numbers of the other subsidiary companies?</i></p> <p><i>What are the names of the subsidiary companies?</i></p>                                                                | <p>More details of the company should be asked. This allows our systems to have more information on linked entities claiming the CMPTI.</p>                                                                                                                                                                            |
| 16          | <p>Suggest altering as follows:</p> <p>Are the registration (and activities) to be undertaken in the capacity as trustee of a trust?</p> <p><i>If yes, a company acting in the capacity of a trustee of a trust is not entitled to register for the CMPTI.</i></p> | <p>This addition incorporates the purpose of the question. We are happy for DISR to consider the best place to incorporate this information (noting it is not a question but an outcome). It may not need to go into the question itself however; it should be outlined somewhere in the guidance or instructions.</p> |



| Question(s) | Proposed change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Rationale                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| 17          | <p>Suggest adding:</p> <p><i>17vii. Name of the joint venture</i></p> <p>Suggest adding:</p> <p><i>Has your company engaged, or does it intend to engage, another entity to operate, manage or undertake any part of the CMPTI processing activity on its behalf?</i></p> <p><i>If Yes → display fields below:</i></p> <ul style="list-style-type: none"> <li><i>i. Name of the operator</i></li> <li><i>ii. ABN of the operator</i></li> <li><i>iii. Relationship between the operator and the applicant</i></li> <li><i>iv. Description of the activities undertaken by the operator</i></li> <li><i>v. Capacity in which the operator acts (for example, agent, contractor, joint venture operator or principal)</i></li> <li><i>vi. Describe how the operator is paid for undertaking the activity</i></li> <li><i>vii. Does the operator have, or intend to seek, CMPTI registration in relation to the same or substantially the same processing activity?</i></li> </ul> | <p>We propose an additional question to gather more information about the joint venture. Particularly as there may be multiple joint ventures with the same / similar joint venture parties.</p> <p>The second additional question we suggest including is to capture situations where the applicant engages another entity to carry out the activities. In this case, it will be important to know which entity is undertaking the activity, which entity legally incurs the expenditure and whether the operator is being paid to undertake the activity. For example, it could capture unincorporated joint ventures, operator arrangements, tolling and agency structures.</p> |
| 18          | <p>Suggest adding:</p> <p><i>18.g Please advise that they are an authorised contact to act on your behalf</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>The company may nominate their public officer, internal tax manager, etc., or may prefer to nominate the consultant at 20 as its authorised contact.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 18-21       | Note different formatting in these questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Question 18 has questions in Letters, Q19 has questions in Roman Numerals, Q20 in Roman Numerals and Q21 in Letters.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |



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| Question(s) | Proposed change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rationale                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20          | <p>Suggest changing as follows:</p> <p>Remove</p> <p><del>The primary consultant will not receive correspondence about the application and will not be contacted by the CMPTI Program to provide further information.</del></p> <p>Add:</p> <p><i>“Did your company use a registered tax agent or tax professional <b>and/or another consultant</b> to prepare or assist with this CMPTI application?”</i></p> <p>And add:</p> <p><i>20aiv: Is this person authorised to discuss your registration if necessary/required?</i></p> | <p>Question 20 references a “primary consultant.” It is unclear if “primary consultant” refers to a tax agent, tax professional or another type of consultant that assisted with CMPTI application. The addition of ‘<i>and/or another consultant</i>’ eliminates any confusion.</p> <p>The addition of 20aiv ensures that contacts are authorised to discuss any aspect of the registration if necessary.</p> <p>The company may prefer we contact the accountant / tax agent / consultant rather than their public officer, internal tax manager, etc.</p> |
| 23          | <p>Suggest altering as follows:</p> <p>Where (in which facilities) will <del>you’re</del> the critical mineral processing activities <i>you are registering for on this form</i> be conducted?</p>                                                                                                                                                                                                                                                                                                                                | <p>Absent the additional words, the question appears to cover facilities for all CMPTI processing activities the company undertakes, where it undertakes two or more activities.</p>                                                                                                                                                                                                                                                                                                                                                                         |
| 25&28       | <p>Clarification on the difference between these two questions</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Q28 should be limited to the critical mineral(s) from the particular CMPTI processing activity subject to this registration form.</p> <p>It is not clear if 25 is similarly limited, or is trying to capture all critical minerals from all CMPTI processing activities the company is undertaking or will undertake. If it is the latter, we suggest that you make this clearer.</p>                                                                                                                                                                     |
| 26          | <p>Suggest changing as follows:</p> <p><del>Does the activity include one or more of—</del></p> <p><i>For the identified CMPTI processing activities, will you undertake one or more activities that are not CMPTI processing activities such as mining, beneficiation (including grinding, crushing, floating and other mechanical processing), manufacturing or an activity contrary to Australian law?</i></p>                                                                                                                 | <p>Prevents confusion in the various uses of the word activity / activities – in Q23 it is about ‘eligible’ CMPTI processing activities, whereas in Q26, it is about various activities in a mining enterprise which take place before and after CMPTI processing activities.</p>                                                                                                                                                                                                                                                                            |

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| Question(s) | Proposed change                                                                                                                                                                                                            | Rationale                                                 |
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| After 28    | <p>Suggest adding new question after Q28:</p> <p><i>What non-critical outputs that are not critical mineral(s) will be generated in the course of the CMPTI processing activity subject to this registration form.</i></p> | <p>Leads more easily into the diagram in current Q29.</p> |



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| Question(s) | Proposed change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rationale                                                                                                                                                                                                                                                                                                                                   |
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| 29          | <p>Suggest including / adding (some in 29 in consultation paper, some are additional):</p> <p>A box or tick that shows the diagram has been included in the application</p> <p>Diagram should capture:</p> <ul style="list-style-type: none"> <li>• Where beneficiation ends</li> <li>• Where CMPTI processing activities start and end</li> <li>• Steps in CMPTI processing activities</li> <li>• At which processing stage does each non-critical output depart CMPTI processing activities</li> <li>• Where post-CMPTI processing activities (such as manufacturing) commence for each critical mineral and non-critical output</li> </ul> <p>Required narrative should describe:</p> <ul style="list-style-type: none"> <li>• Sequence of steps undertaken in CMPTI processing activities</li> <li>• What is involved (addition of reagents, heating, etc)</li> <li>• Critical mineral and other outputs produced</li> <li>• Where the taxpayer considers the boundaries of the CMPTI processing activity to begin and end</li> </ul> <p>A box or tick should show that a detailed process flow description / narrative has been included with the application.</p> <p>Additional questions:</p> <p>[Registration Form] Nature of further activities, if any, where a non-critical output is transformed into another product</p> <p>[Include in Annual Report section] If non-critical output (or transformed secondary output) was disposed of for value, to an associate or otherwise not at arms' length</p> | <p>Allows applicant to ensure that the documents have been included and uploaded.</p> <p>Enables DISR and ATO to obtain greater details and clearer boundaries. DISR's identification of the technical boundary has also been something that focus group consultation submissions have recognised as being important for apportionment.</p> |



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| Question(s) | Proposed change                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rationale                                                                                                                                                                                                                                            |
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| 30, 31-36   | <p>Suggest changing into a statement</p> <p>Q30 is perhaps best turned into a statement that (present) Q31-36 are seeking information about how the CMPTI processing activity being registered meets the requirements of 'extractive metallurgical processing that...is chemically distinct from the feedstock</p>                                                                                                                                       | Q30 may not be necessary given the form and subsequent questions 31-36 are being completed.                                                                                                                                                          |
| 37          | <p>Suggest altering</p> <p>Which of the processing activities dealt with by the CMPTI regulations is being claimed <i>in this form</i>? HPA, Graphite, pCAM or other?</p>                                                                                                                                                                                                                                                                                | The addition of ' <i>in this form</i> ' clearly specifies that the activity is the one being claimed in this form. This is helpful to include since an applicant could be claiming the CMPTI for different activities and therefore different forms. |
| 64&65       | <p>64. What are your projected production volumes <del>per period for</del> <i>of your</i> critical mineral outputs <i>subject to the registration of this CMPTI processing activity for the first two years</i>?</p> <p>65. What are your projected production volumes <del>per period for</del> <i>of your</i> non-critical mineral outputs (if any) <i>subject to the registration of this CMPTI processing activity for the first two years</i>?</p> | This question asks for projected volumes. Similarly, the company should be capable of providing actual volumes for the first year (and each subsequent year) and projected volumes for the next year in annual reporting                             |
| 71-72       | <p>Suggest adding:</p> <p><i>Was the company a member of a consolidated or MEC group on the last day of the group's income year or substituted accounting period? Provide details of the name and ABN of the head company on the last day.</i></p> <p><i>(In addition to above, Year 2 onwards) Was a different company the legal owner of the CMPTI processing activity last year?</i></p>                                                              | We propose an additional question be included between questions 71 and 72. This additional question provides further details of the applicant's head company or change of company for our records.                                                   |



| Question(s) | Proposed change                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rationale                                                                                                                                                                                                                   |
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| 72          | <p>Suggest altering:</p> <p>Has your company <i>(or the head company of a consolidated group or MEC group of which your company was or is a member)</i> claimed the CMPTI in a prior income year or intend to start claiming the CMPTI for the income year covered by this annual report?</p>                                                                                                                                                                                            | <p>The inclusion of '<i>(or the head company of a consolidated group or MEC group of which your company is a member)</i>' ensures this question covers the scope of all entities that can claim the offset.</p>             |
| 73          | <p>Suggest altering:</p> <p>What income year <i>or substituted accounting period</i> is covered by this annual report?</p>                                                                                                                                                                                                                                                                                                                                                               | <p>Matches with 61.</p> <p>The inclusion of '<i>or substituted accounting period</i>' ensures that we cover applicants who have a substituted accounting period in this question.</p>                                       |
| 74-77       | <p>Note the word 'produce' could be confusing in Q's 74-77. Consider changing to '<i>process</i>'.</p> <p>Q's 75 and 77 – consider including both 'non-critical mineral outputs' and '<i>non-critical mineral outputs used to produce other outputs</i>'.</p> <p>We also suggest considering including questions on the volume of non-critical outputs that are sold for value, transformed and sold for value, provided to an associate or provided in an arm's length transaction.</p> | <p>To capture situations where companies continue to process non-critical outputs.</p> <p>Having an additional question/s on the disposal scenarios may be useful for understanding when apportionment may be required.</p> |
| 78-79       | <p>Suggest altering:</p> <p>Describe <i>all</i> significant events</p>                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>Changing '<i>any</i>' to '<i>all</i>' ensures that all significant details are recorded and captured and that applicants don't choose which events to include.</p>                                                       |



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| Question(s) | Proposed change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rationale                                                                                                                                                                                                              |
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| 91          | <p>Consider:</p> <p>While it is a good thing to know about a change to a company's controlling entity/ corporate ownership structure, does it amount to a 'variation' of the registration (i.e. would we want to know about every small corporate ownership change even if they aren't relevant)?</p> <p>Suggest considering whether this question is linked to the 'significant events' guidance so that only changes to corporate ownership structures that are 'significant' and the applicant considers requires a variation is required.</p> | <p>Consider including this question in the Annual Report. In addition, including refinements so that only significant changes to the company's corporate ownership structure are reported in a variations request.</p> |
| 94          | <p>Consider adding:</p> <p><i>You may wish to contact DISR to discuss if this is a continuation of the present registered CMPTI processing activity or amounts to a new CMPTI processing activity</i></p>                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                        |
| 96          | <p>Consider adding:</p> <p>Updated diagram and detailed process flow description / narrative sought at current Q29 (noting our feedback).</p>                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Grateful if DISR could clarify whether 'additional downstream processing' is not CMPTI processing activities but instead manufacturing?</p>                                                                         |
| 104         | <p>Consider altering to past tense:</p> <p><i>was transferred (or shared)</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>Separate consultation paper proposes this form is provided within 90 days of the (completion of the) transfer and therefore, past tense may be easier to follow</p>                                                 |
| 106         | <p>Consider adding:</p> <p><i>If the company's interest/ ownership is fully transferred, provide details of names, ABN's, percentage interest etc. of all transferee(s)</i></p> <p><i>If not fully transferred, provide details of names, ABN's, percentage interest etc of all owners</i></p>                                                                                                                                                                                                                                                    | <p>Covers all scenarios – whether a transfer is incomplete (say establishing or adding to a joint venture) or complete.</p>                                                                                            |



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## 2. Annual Report and Transfer Request timeframes consultation paper

| ATO comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Rationale                                                                                                                                                                                                                                                                                                                                                                                             |
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| <p>90 days appears sufficient for Annual Reports, but there may need to be some thought for the initial (first) Annual Report.</p> <p>Under section 419-35, a company only has a <i>registered CMPTI processing</i> where the activity is registered and that the registration is in force for the company and the income year. Under Section 419-50, the registration is in force for the 10-year period starting at the start of the income year chosen (this election is made in the tax return). Accordingly, the registration cannot be 'in force' for say the year ended 30 June 2030 unless DISR received the application on or by 30 June 2030, or in an earlier year.</p> <p>This has implications for the timing of the first Annual Report. A company is only required to provide the Annual Report for a registered CMPTI processing activity under section 419-45. A company may not have such an activity until it has lodged its tax return and claimed the CMPTI tax offset for the relevant income year. For example, where a registration is received by 30 June 2029, the first Annual Report may not be required until the company lodges its income tax return and claims the offset, typically several months later (i.e. around December 2029 or January 2030). The point at which the company makes the election to claim the offset is when the company's registration is in force and it is a registered CMPTI processing activity according to section 419-35.</p> <p>Consider requiring the first Annual Report be provided within 30 days of the lodgement of the first Income Tax Return for which the relevant CMPTI tax offset claim is made. Alternatively, whether taxpayers can have extra time.</p> | <p>It is particularly important that DISR captures when it receives registrations, and communicates this to the ATO. We'd be grateful if this could be incorporated into the Schedule to the MOU.</p> <p>Where DISR receives a registration on 10 July 2029, the company cannot claim the CMPTI for the year ended 30 June 2029, as the registration cannot come into force for the earlier year.</p> |



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### 3. Customer Guidance Topics

1. Please confirm that DISR will provide the ATO with an opportunity and sufficient time to provide input to drafts before the 'Customer Guidance Topics' information is published. For example:
  - a. 'The CMPTI overview and journey guide' is discussed as an end-to-end guide / overview of key steps from registration to claiming a tax offset. As the ATO administers some of that journey / client experience, we would like to ensure accuracy for the part the ATO administers and we may have some helpful insights for this guide.
  - b. 'Entity eligibility and key criteria' will include discussion on who can apply including joint ventures and corporate structures. The ATO may have insights about consolidated / non-consolidated groups for this section.
  - c. 'Eligible CMPTI activities and expenditure' will include discussion on CMPTI expenditure and what expenditure may qualify. Given the overlap with the ATO's role in assessing eligible expenditure, we are likely to have several insights and tips for this guide.
  - d. 'Reviews and appeals' will note '... review rights for decisions made by the ATO in relation to CMPTI claims made through the tax return follow the standard ATO review and objection processes.' Given the ATO's role in this process, we are keen to review and provide insights.
2. DISR should consider including in the guide on 'How to register a CMPTI processing activity' information on:
  - a. Expected processing times for reviewing registration forms received to registering the CMPTI processing activity
  - b. When a registration is treated as 'received' (for example, does it need to be sufficiently complete and DISR's ability to request further information where it isn't), and
  - c. How and when a registration comes into force.

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3. For the guide 'Claiming the CMPTI tax offset', the DISR consultation booklet states:

*This guide will outline how CMPTI participants claim the tax offset and the requirements associated with making a claim. The CMPTI will be delivered via a refundable tax offset that is self-assessed and claimed through a participant's income tax return. The ATO will provide detailed guidance on claiming the offset, including eligibility of expenditure and compliance requirements.*

Thank you for incorporating our feedback from the previous draft. Just confirming that this guidance will be provided by the ATO but won't form part of the consultation guide series.

4. For the guide on 'Changes, variations and transfers of registration', we recommend considering guidance on claims for CMPTI over 'part-years' under the 'transferor' until the date of transfer and under the 'transferee' for the balance of the income year. This is particularly relevant if it is a new CMPTI company or asset disposal, or if a CMPTI company joins or leaves a consolidated group. We are happy to work with you on this topic if you consider it necessary for inclusion in the guidance.

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**From:** s 22 @ato.gov.au>  
**Sent:** Friday, 14 August 2026 11:16 AM  
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Hi s 22

Thanks for your flexibility in providing us with extra time to send you the ATO's feedback.

As discussed, see attached for our feedback on DISR's consultation on the draft forms, timeframes and guidance topics.

We've tried to be quite thorough in our feedback given you are in the final design stages. Although it's a lengthy document, our feedback is largely in two buckets – one being drafting improvements (which we are happy for you to decide whether you want to adopt or not) and the second being what we consider to be more substantive feedback where it might improve or clarify information collected. Key points to highlight are:

- Q29 – activity boundaries, diagrams and process narratives. This is a key question to assist us with apportionment and we've suggested some additional and more detailed points to assist with this.
- Q71-72 – consolidated groups. Incorporating questions on consolidated groups in the annual report so any such changes can be considered and reported to us.
- Annual report timing and the first annual report –there appears to be a potential timing issue between registration, when the tax return is submitted and therefore, when it is in force and a 'registered CMPTI activity'. This matters because the annual report is technically not due unless these conditions are satisfied.

If you have any questions on our feedback please let us know – we are more than happy to discuss.

Regards  
s 22

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