



◀ International tax

Foreign investment – extending the ban on foreign purchases of established dwellings

Implementation of a global minimum tax and a domestic minimum tax

OECD Crypto Asset Reporting Framework and domestic reporting

Reforms to the Register of Foreign Ownership of Australian Assets

# Asset Reporting and domestic reporting

announced it will implement the OECD domestic reporting.

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part of the 2025–26 Mid-Year Economic and  
Government announced it will implement the  
framework (CARF) and a domestic crypto tax  
time. There would also be associated  
on Reporting Standard (CRS).

1.

## Associated CRS updates

al standard, developed by the OECD to improve  
o-asset transactions. It enables jurisdictions to  
exchange information on crypto-asset  
-residents.

CD framework for automatic exchange of  
on between jurisdictions. The amendments to the  
rd to ensure complementarity with the CARF and  
nd reporti



CARF and associated CRS updates ensures that participant in the international exchange of crypto global efforts to deter offshore tax evasion.

Under the CARF is expected to commence in

## Crypto tax transparency

g framework will enhance the ATO's oversight of by Australian residents to improve compliance complements the Government's efforts to cy and improve the integrity of the tax system the CARF.

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