

# ATO DRAFT GUIDANCE – APPLICATION DATES

## TR 2022/D1, PCG 2022/D1 AND TD 2022/D1

	2021	2022				2023				2024
		JAN – MAR	APR – JUN	JUL – SEP	OCT – DEC	JAN – MAR	APR – JUN	JUL – SEP	OCT – DEC	
<b>Section 100A</b>										
TR 2022/D1		Applies to trust entitlements arising before and after release								
2014 website guidance*		Applies to trust entitlements arising before 1 July 2022 (Proposed to be withdrawn)								
PCG 2022/D1		Applies where more favourable for the taxpayer than the 2014 website guidance*			Applies to trust entitlements arising on or after 1 July 2022					
<b>Division 7A</b>										
TR 2010/3 and PS LA 2010/4		Applies to trust entitlements arising before 1 July 2022 (Proposed to be withdrawn)								
TD 2022/D1		Applies to trust entitlements arising on or after 1 July 2022								



\*Former website guidance "Trust taxation – reimbursement agreement", published by the ATO in July 2014.  
**Note:** Current as at 3 May. The ATO guidance is currently in draft form and may be subject to change.