

ATO DRAFT GUIDANCE – APPLICATION DATES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	
Section 100A						
TR 2022/4	Applies to trust entitlements arising before and after release					
2014 website guidance*	Applies to trust entitlements arising before 1 July 2022					
PCG 2022/2	Applies where more favourable for the taxpayer than the 2014 website guidance*		Applies to trust entitlements arising on or after 1 July 2022			
Division 7A						
TR 2010/3 and PS LA 2010/4	Applies to trust entitlements arising before 1 July 2022					
TD 2022/11			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 9 December.