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Department of Industry,
Science and Resources



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Future Made in Australia Community Benefit Principles

Public Guidance

Department of Industry, Science and Resources | December 2025

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The purpose of this publication is to provide information to proponents, decision-makers, support entities and communities about how the Community Benefit Principles are to be applied to Future Made in Australia supports, as well as providing information to companies about how the Community Benefit Principles are to be applied to Future Made in Australia production tax incentives.

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Overview

Audience

This guidance is relevant to proponents, decision-makers and support entities involved in the application for, or provision of, Future Made in Australia supports (as defined under subsection 10(2) of the *Future Made in Australia Act 2024*).

This guidance is also relevant to companies seeking to claim a production tax incentive under subsection 419-5(1) or subsection 421-5(2) of the *Income Tax Assessment Act 1997*.

Purpose

This guidance:

- provides information to proponents, decision-makers, support entities and communities about how the Community Benefit Principles are to be applied to Future Made in Australia supports, including:
 - minimum requirements for all projects receiving Future Made in Australia supports
 - threshold requirements for projects receiving Future Made in Australia supports over a financial threshold
- outlines how Future Made in Australia plans operate in relation to Future Made in Australia supports
- provides information to companies about how the Community Benefit Principles are to be applied to Future Made in Australia production tax incentives

Structure

Part 1: Introduction sets out the Future Made in Australia agenda and legislative framework for the Community Benefit Principles to aid the interpretation of this guidance.

Part 2: Context of the Community Benefit Principles provides further context on each Community Benefit Principle to support consistent approaches to sharing benefits throughout the community.

Part 3: Future Made in Australia support outlines relevant processes underpinning the implementation of the Community Benefit Principles to Future Made in Australia supports and explains requirements relating to Future Made in Australia plans.

Part 4: Future Made in Australia production tax incentives outlines relevant processes underpinning the implementation of the Community Benefit Principles to Future Made in Australia production tax incentives and explains the requirements.

Appendices provide further context on the minimum requirements and threshold requirements for Future Made in Australia supports, including examples of actions that are considered aligned. They also outline the Future Made in Australia plan

requirements, scenarios for applying the threshold, and production tax incentive requirements.

Considerations when reading this guidance

- This guidance (other than Part 4) applies to decision-makers for supports that have been prescribed as a Future Made in Australia support.
- The application of the Community Benefit Principles to Future Made in Australia production tax incentives (such as the Hydrogen Production Tax Incentive or the Critical Minerals Production Tax Incentive) is separate to the application of Future Made in Australia supports and is set out in Part 4 of this guidance. There will be no scope for individual discretion regarding the production tax incentives. Instead, companies must meet the requirements established in the Production Tax Incentive Community Benefit Rules.
- The Future Made in Australia support rules referred to in this guidance are being developed under the *Future Made in Australia Act 2024* and are subject to insights from this consultation.
- This guidance is current as at December 2025 and content is subject to updates over time.
- This draft guidance is subject to consultation. The accompanying Cover Note outlines targeted questions inviting feedback from interested stakeholders. Key components of the consultation include:
 - setting a monetary threshold where threshold requirements commence
 - minimum requirements and threshold requirements
 - how Future Made in Australia plans will operate.
 - the appropriate reporting and other requirements relating to the production tax incentives.
- This guidance does not replace the requirements of the *Future Made in Australia Act 2024* and associated legislative instruments.

Part 1: Introduction

1.1 Future Made in Australia agenda

The Future Made in Australia agenda aims to foster new and existing globally competitive sectors that can boost Australia's economic prosperity and resilience, while supporting the transition to net zero. These industries build on the potential of Australia's abundant natural assets, fair and competitive markets and commitment to open trade and international investment.

The *Future Made in Australia Act 2024* (the FMA Act) commenced on 11 December 2024. The FMA Act establishes a National Interest Framework that identifies priority industries and ensures investments in these industries are responsible and targeted. In the 2024-25 Budget, the government announced five Future Made in Australia priority industries aligned with the National Interest Framework: renewable hydrogen, green metals, low carbon liquid fuels, refining and processing of critical minerals and manufacturing of clean energy technologies including in solar and battery supply chains.

The FMA Act also establishes the concepts of Future Made in Australia support, and the Community Benefit Principles. Future Made in Australia supports in the priority industries should have appropriate flow on benefits to the community through the Community Benefit Principles. These principles focus on investment in local communities, supply chains and skills, and promote diverse workforces, safe secure jobs with good conditions and tax law compliance. Under the FMA Act, decision-makers must have regard to the Community Benefit Principles when deciding whether to provide Future Made in Australia support.

The *Future Made in Australia (Production Tax Credits and Other Measures) Act 2025* (the PTI Act) established the Hydrogen Production Tax Incentive (HPTI) and Critical Minerals Production Tax Incentive (CMPTI) as part of the Future Made in Australia agenda. The PTI Act outlines that rules implementing the Community Benefit Principles will apply to the production tax incentives. However, these rules, and the application of the Community Benefit Principles, will be separate to those for Future Made in Australia supports.

1.2 Legislative and policy framework

Legislative framework

Community Benefit Principles are prescribed in the FMA Act and replicated in Box 1. The FMA Act:

- legislates the Community Benefit Principles and requires decision-makers to have regard to them when considering whether to provide Future Made in Australia support
- prescribes certain programs as Future Made in Australia supports and allows for rules to be made to prescribe additional programs

- allows for rules to be made relating to Future Made in Australia supports to establish minimum requirements to support the provision of community benefits aligned to the Community Benefit Principles
- establishes the concept of Future Made in Australia plans and allows for rules to be made to operationalise them.

Box 1: Community Benefit Principles

1. Promoting safe and secure jobs that are well paid and have good conditions.
2. Developing more skilled and inclusive workforces, including by investing in training and skills development and broadening opportunities for workforce participation.
3. Engaging collaboratively with and achieving positive outcomes for local communities, such as First Nations communities and communities directly affected by the transition to net zero.
4. Supporting First Nations communities and Traditional Owners to participate in, and share in the benefits of, the transition to net zero.
5. Strengthening domestic industrial capabilities including through stronger local supply chains.
6. Demonstrating transparency and compliance in relation to the management of tax affairs, including benefits received under Future Made in Australia supports.

Further details on the Community Benefit Principles are in [Part 2](#).

Minimum requirements for Future Made in Australia supports

A Future Made in Australia support rule will set out requirements for decision-makers to consistently and transparently apply the Community Benefit Principles when delivering Future Made in Australia supports.

All proponents seeking Future Made in Australia supports will be required to meet minimum Community Benefit Principles requirements. Proponents seeking Future Made in Australia supports above the threshold amount will also have to:

- meet threshold requirements
- develop, publicly disclose, maintain, and periodically report on a Future Made in Australia plan.

The threshold amount is subject to this consultation. Details regarding minimum requirements and threshold requirements are set out in [Part 3](#).

Future Made in Australia plans

A Future Made in Australia support rule will establish that a proponent applying for or receiving Future Made in Australia supports over the threshold must have in effect a Future Made in Australia plan. Future Made in Australia plans explain how the provision of Future Made in Australia supports will provide community benefits consistent with the Community Benefit Principles, minimum requirements and threshold requirements. Details regarding Future Made in Australia plans are set out in [Part 3](#).

Future Made in Australia (Production Tax Credits and Other Measures) Act 2025

The PTI Act established the HPTI and CMPTI, which will apply to eligible production or processing expenditure from 1 July 2027. Recipients of the production tax incentives will be required to report against the Community Benefit Principles and comply with additional tax compliance and transparency requirements. The specific requirements, as they apply to production tax incentives, will be detailed in rules made by the Minister under the PTI Act. Details and specific requirements regarding the application of the Community Benefit Principles to the production tax incentives are outlined in [Part 4](#).

1.3 Interaction with other frameworks

Existing frameworks

The approach in applying the Community Benefit Principles set out in this guidance aligns with the robust legislative and regulatory systems of Australia and was developed to complement existing laws, strategies and frameworks, such as (but not limited to):

- Australian Skills Guarantee
- Critical Minerals Strategy 2023-2030
- Commonwealth Australian Industry Participation policy and the *Australian Jobs Act 2013* (Jobs Act)
- Commonwealth Grants and Procurement Connected Policies
- *Environment Protection and Biodiversity Conservation Act 1999*
- *Fair Work Act 2009*
- First Nations Clean Energy Strategy
- *Modern Slavery Act 2018*
- National Agreement on Closing the Gap
- National Battery Strategy
- National Hydrogen Strategy 2024
- National Skills Agreement
- *Native Title Act 1993*
- *Net Zero Economy Authority Act 2024*
- Secure Australian Jobs Code
- *Sex Discrimination Act 1984*
- Regional Investment Framework
- Work health and safety legislation and frameworks
- Working for Women: A Strategy for Gender Equality

- Workplace Gender Equality Procurement Principles and the *Workplace Gender Equality Act 2012*.

1.4 Guidance expected to be revised and updated over time

The government may amend the scope of Future Made in Australia supports, for example to prescribe other programs, investments or specialist investment vehicles that are aligned with the Future Made in Australia agenda. If the scope of Future Made in Australia supports is amended, this guidance may be updated.

In addition, this guidance may be amended to ensure it remains fit-for-purpose and is achieving the policy intent of the Community Benefit Principles.

In considering whether to update this guidance, the government will balance the need to make necessary adjustments and improvements against the need to provide certainty for decision-makers, support entities, communities and industry.

The government will consider appropriate transitional arrangements where existing programs are prescribed as a Future Made in Australia support.

Part 2: Context of the Community Benefit Principles

The FMA Act defines the Community Benefit Principles. This part provides context that may be considered by proponents, decision-makers and support entities to provide a consistent approach to sharing benefits throughout the community.

2.1 Community Benefit Principle 1

Promoting safe and secure jobs that are well paid and have good conditions

As outlined in the government's White Paper on Jobs and Opportunities, employment is a core part of our lives, and Australia's labour market is at the centre of our success as a country.¹ The government's vision is for a dynamic and inclusive labour market in which everyone has the opportunity for safe, secure, well-paid work and people, businesses and communities can be beneficiaries of change and thrive.

The government committed to establish a Secure Australian Jobs Code to prioritise secure work in government contracts and ensure government purchasing power is being used to support businesses that engage in fair, equitable, ethical and sustainable practices. To the extent possible, requirements under this principle will align with the requirements of the Secure Australian Jobs Code.

Job security encompasses a worker's reasonable certainty about tenure of employment, pay, and conditions.² Jobs that are more secure are characterised, for example, by more stable and certain hours of work and the entitlement to paid leave, and generally involve permanent and direct engagement by the entity conducting the enterprise or undertaking.³ Job security can only be achieved where workers and workplaces are free from exploitation.

Jobs that are well paid and have good conditions benefit the economy by driving consumer demand and helping businesses thrive and grow. In promoting this principle, employers should provide well paid jobs, promote gender equality, create equitable working conditions for diverse employees and ensure workplaces are free from exploitation.

Employees and their unions or workplace representatives should be able to negotiate enterprise agreements with their employer, which provide terms and conditions of employment specific to their workplace. Employees should have a genuine voice in shaping fair pay and conditions and employers and employees should engage collaboratively to foster productive workplaces.

The transition to net zero in emerging industries such as hydrogen, low carbon liquid fuels and green metals involves distinct physical hazards in the workplace. These

1 Treasury. [Working Future: the Australian Government's White Paper on Jobs and Opportunities](#). September 2023. Accessed September 2025.

2 Treasury. [Working Future: the Australian Government's White Paper on Jobs and Opportunities](#).

3 Australian Government. [Future Made in Australia Bill 2024 – Revised Explanatory Memorandum](#), Paragraph 1.50. September 2024. Accessed September 2025.

industries require specialised skill sets and training to ensure worker safety. Investing in upskilling and safety programs will prepare workers for changing workplace environments.

Safe jobs are those where physical and psychosocial health and safety risks are proactively managed in alignment with Work Health and Safety laws and in close consultation with workers and their Health and Safety Representatives (HSRs), if applicable. Managing these risks includes taking steps to prevent and address racism, bullying, harassment (including sexual and gender-based violence and harassment) and discrimination, as well as providing appropriate training, and providing and maintaining a safe work environment (including access to facilities, amenities and equipment for diverse workforces).

2.2 Community Benefit Principle 2

Developing more skilled and inclusive workforces, including by investing in training and skills development and broadening opportunities for workforce participation

Australia must continue to build the workforce and skills needed to effectively respond to and benefit from the net zero transition and heightened geostrategic competition. Skills and training opportunities will equip the workforce, particularly local communities, with the capabilities to work in new industries. Initiatives could include training, recruitment, job design, apprenticeships, workforce strategies and setting workforce targets. Communities should be engaged in the locations in which companies intend to operate.

The government is focused on fostering safe, inclusive and equitable workplaces by addressing and removing barriers that hinder workforce participation and broadening opportunities across the country. Workplace discrimination, harassment and gender segregation are significant obstacles to finding work, feeling safe, and progressing in employment. Women, people with disabilities, carers, mature age people, youth, the long-term unemployed, First Nations people and people from culturally and linguistically diverse backgrounds are more likely to experience discrimination than other groups during the recruitment process, limiting their job opportunities.⁴ These groups face greater risk of exploitation, particularly people who experience intersecting forms of disadvantage.

Improving women's economic equality is a government priority and is also good for business.⁵ Workforce gender segregation contributes to the gender pay gap, as men continue to dominate in industries and occupations with higher earnings. A recent Jobs and Skills Australia study found that occupation shortages typically worsen as gender segregation intensifies.⁶ Addressing gender segregation is critical to addressing workforce shortages and will help address economic disparities. Employers have a

⁴ Treasury. *Working Future: the Australian Government's White Paper on Jobs and Opportunities*.

⁵ Department of Prime Minister and Cabinet. [Working for Women: A Strategy for Gender Equality \[PDF\]](#). March 2024. Accessed September 2025.

⁶ Jobs and Skills Australia, *New Perspectives on Old Problems – gendered jobs, work and pay*, August 2025, Accessed October 2025.

crucial role to play in supporting and advancing workplace gender equality by implementing inclusive policies, including encouraging men to take up flexible work and parental leave, promoting diversity and inclusion, and fostering a culture of respect where all employees feel valued, respected and empowered. A more inclusive and diverse labour market means broadening opportunities for people to participate fully and equitably.

2.3 Community Benefit Principle 3

Engaging collaboratively with and achieving positive outcomes for local communities, such as First Nations communities and communities directly affected by the transition to net zero

Genuine, early and collaborative engagement based on the principles of free, prior and informed consent is crucial for fostering community support and securing social licence for projects. Actively involving affected communities throughout all project phases can build trust, address concerns and ensure projects align with the government's Future Made in Australia objectives and community priorities.

Decision-making in partnership with communities can mitigate local concerns, gather local knowledge to inform project design, and minimise or remove adverse economic, environmental, cultural and social impacts on communities.

Local economic and employment opportunities created by projects can help offset the concentrated regional impacts of the net zero transition. Locating investments in affected regions, in conjunction with shared decision-making, will be important to achieving positive outcomes. Positive outcomes can be economic and social and are explored further in Community Benefit Principle 4.

Community Benefit Principle 3 complements Community Benefit Principle 4 and promotes culturally aware engagement with First Nations communities. This includes understanding local First Nations communities' priorities, identifying opportunities for benefit-sharing, and ensuring First Nations agreement-making complies with relevant legislation.⁷

Projects will span diverse sectors and regions and outcomes for local communities flowing from projects will be equally diverse. These may include local employment or contracting, infrastructure investment, direct community investment or co-ownership, or financial support for community initiatives.

Specific outcomes should be identified in partnership with affected communities to ensure benefits are aligned with the communities' needs, priorities and are tailored to the local context.

⁷ For example, engaging with First Nations people is part of referring and assessing actions under *the Environment Protection and Biodiversity Conservation Act 1999*. For more information, see: <https://www.dcceew.gov.au/environment/epbc/advice/engagement-first-nations-people-referrals-under-epbc-act>

This could include programs or initiatives managed by the Net Zero Economy Authority (NZEa) and the Department of Employment and Workplace Relations (DEWR), which ensure communities benefit from the net zero transition.

2.4 Community Benefit Principle 4

Supporting First Nations communities and Traditional Owners to participate in, and share in the benefits of, the transition to net zero

This principle builds on Community Benefit Principle 3 and the government's ongoing commitment to the National Agreement on Closing the Gap and supporting First Nations peoples' economic empowerment and self-determination. This principle aims to stimulate Indigenous entrepreneurship, First Nations owned businesses and economic development, by providing Indigenous Australians with more opportunities to participate in the economy, including through the Indigenous Procurement Policy.⁸

This principle will contribute to the socio-economic outcomes set out in the National Agreement on Closing the Gap and in particular outcomes 7, 8 and 15 which refer to improving First Nations outcomes on employment or education, strong economic participation, and development and maintenance of Aboriginal and Torres Strait Islander people's distinct cultural, spiritual, physical and economic relationship with land and waters.⁹

The transition to net zero creates opportunities for First Nations peoples' economic empowerment and leadership, including for First Nations women.¹⁰ The transition needs to be implemented in a manner that directly contributes to meeting Closing the Gap targets and addressing the priorities of First Nations communities. Supporting economic development and empowerment through a tailored place-based approach, including long-term planning and clear pathways for quality jobs and careers, will make a real difference to First Nations people.

The First Nations Clean Energy Strategy, released on 6 December 2024, recognises that the energy transformation can be a catalyst for major change within First Nations communities, with new opportunities to build engagement, equity and ownership in the energy system.¹¹

There are requirements under Commonwealth and state and territory legislation on land where there is recognised native title or statutory land rights. There may be specific procedural requirements when seeking to undertake activities on land subject to First Nations rights and interests.

Timely and meaningful engagement based on the principles of free, prior and informed consent with Traditional Owners and First Nations communities is important in ensuring effective participation. By identifying and addressing issues and concerns early, proponents can de-risk their projects, reducing project delays and potential

8 National Indigenous Australians Agency. [Indigenous Procurement Policy](#). February 2025. Accessed October 2025.

9 Australian Government. [National Agreement on Closing the Gap](#) p 29. July 2020. Accessed September 2025.

10 Department of Climate Change, Energy, the Environment and Water. [First Nations Clean Energy Strategy](#) p 10. December 2024. Accessed September 2025.

11 Department of Climate Change, Energy, the Environment and Water. [First Nations Clean Energy Strategy](#). December 2024. Accessed October 2025.

conflicts. Early engagement is also a demonstration of respect for First Nations communities' rights and interests and is key to building trust and social licence.

2.5 Community Benefit Principle 5

Strengthening domestic industrial capabilities, including through stronger local supply chains

By prioritising the development of strong supply chains, Australia can build a more resilient economy. This includes preferencing local content, and considering transport arrangements that reduce reliance on overseas logistics chains.

Projects should maximise participation by Australian entities including local small and medium enterprises (SMEs) in projects by providing 'full, fair and reasonable' opportunities to participate. This is defined as:

- **Full:** Australian entities have the same opportunities as global supply chain partners to participate in all aspects of a project such as design, engineering, project management, professional services and IT architecture.
- **Fair:** Australian entities are provided the same opportunity as global suppliers to compete in projects on an equal and transparent basis, including being given reasonable time in which to tender.
- **Reasonable:** Tenders are free from non-market burdens that might rule out Australian entities and are structured in such a way as to provide Australian entities the opportunity to participate in projects.¹²

For projects with a capital investment of \$500 million or more, or receiving support of \$20 million or more, the above may already be required under the Australian Jobs Act or as part of a Commonwealth Australian Industry Participation plan.¹³

Knowledge sharing contributes to Australian innovation through investment in research and development and adaptation to changing technologies and markets. There are expectations to foster collaboration, create robust industrial capabilities, and drive industry-wide progress.

2.6 Community Benefit Principle 6

Demonstrating transparency and compliance in relation to the management of tax affairs, including benefits received under Future Made in Australia supports

Demonstrating appropriate engagement with Commonwealth taxation laws ensures that entities act in the national interest. It also ensures that the provision of Future Made in Australia supports and Future Made in Australia production tax incentives continues to uphold the integrity of the Commonwealth tax system.

¹² For example, overly complex regulation or requirements not related to market competition, but that still affect businesses' ability to compete.

¹³ Department of Industry, Science, and Resources. No date. Available at: <https://www.industry.gov.au/major-projects-and-procurement/australian-industry-participation/australian-government-funded-projects>

Transparency is a key factor underpinning the integrity of the tax system. Appropriate transparency allows the public to scrutinise the corporate behaviour, especially that of large corporate groups, and judge whether it meets public expectations. Entities demonstrate appropriate transparency in relation to tax affairs by adhering to best practice, such as public reporting in line with the Voluntary Tax Transparency Code or the Global Reporting Initiative Standards where appropriate.

Together, these measures build public trust and help uphold the integrity of the Commonwealth tax system.

Part 3: Future Made in Australia support

3.1 Introduction

This Part outlines key points and relevant processes underpinning the implementation of the Community Benefit Principles, including for minimum requirements, threshold requirements, monitoring the adherence to requirements, and Future Made in Australia plans (Figure 1).

This Part also outlines the programs defined in the FMA Act as Future Made in Australia supports (Figure 2) and additional programs the government may prescribe as Future Made in Australia supports via a Future Made in Australia support rule (Figure 3).

This Part does not apply to companies seeking Future Made in Australia production tax incentives (see Part 4).

Figure 1: Overview of implementation of the Community Benefit Principles

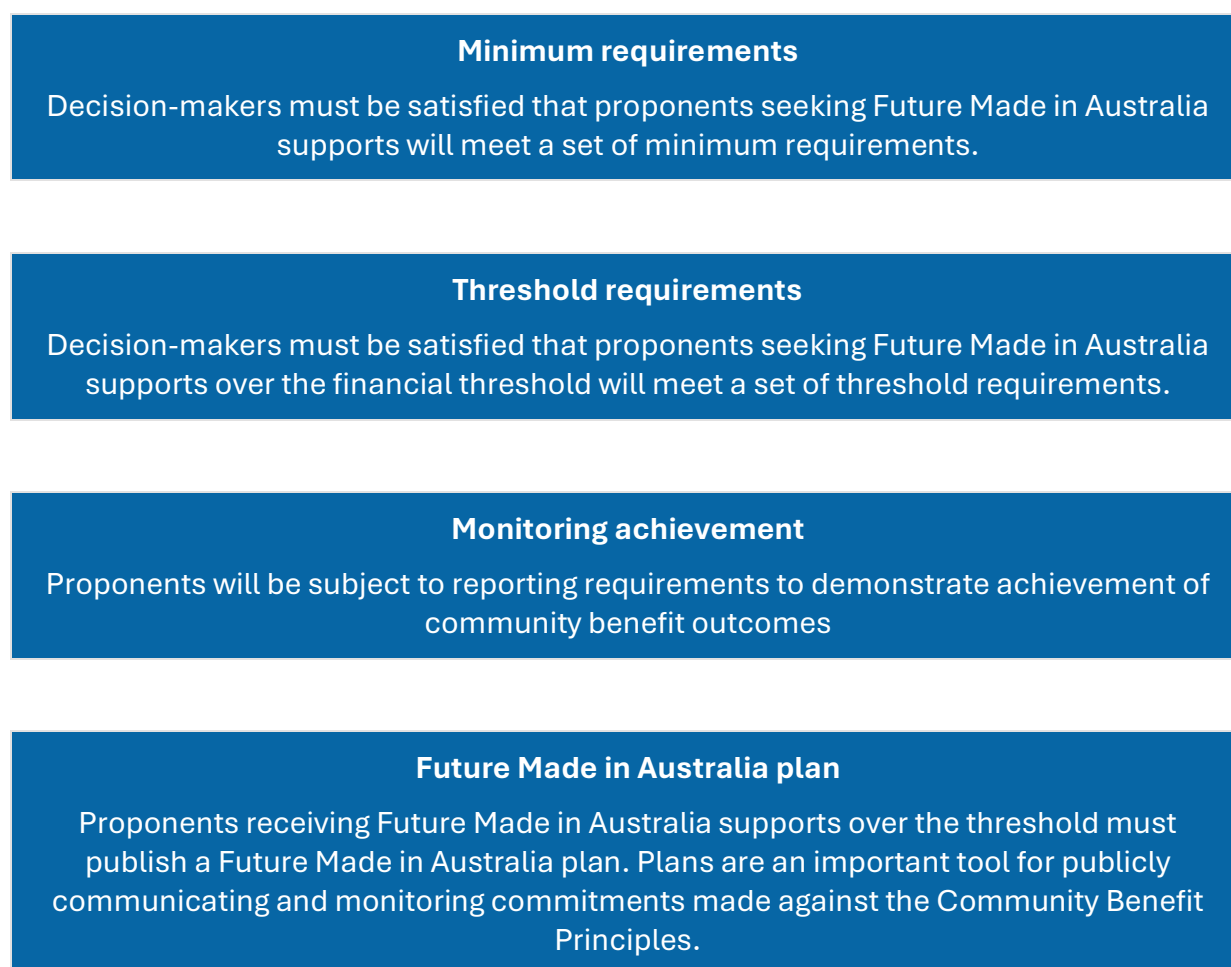


Figure 2: Support prescribed as a Future Made in Australia support








Future Made in Australia support	
Support:	Description:
Programs and funding currently defined under the Future Made in Australia Act as Future Made in Australia support are:	
 Domestic capability on the National Interest Account	In 2024, the government established a new capability on the National Interest Account administered by Export Finance Australia to support domestic projects without an export link consistent with the Future Made in Australia National Interest Framework.
 Future Made in Australia Innovation Fund	The Future Made in Australia Innovation Fund will support innovation, commercialisation, pilot and demonstration projects and early-stage development in priority sectors including green metals, low carbon liquid fuels and clean energy technology manufacturing.

Figure 3: Support being considered for prescription as a Future Made in Australia support

Future Made in Australia support	
Support:	Description:
The following programs and funding are being considered for prescription as Future Made in Australia support:	
 Battery Breakthrough Initiative	The Battery Breakthrough Initiative will promote the development of battery manufacturing capabilities through production incentives targeted at the highest value opportunities in the supply chain.
 Solar Sunshot	The Solar Sunshot will promote the development of solar manufacturing capabilities, and improve the industry's supply chain resilience through production incentives and other forms of support
 Green Iron Investment Fund	The Green Iron Investment Fund National DevelopmentStream will support early mover projects ready to start commercial scale production of green iron by 2031.
H² Hydrogen Headstart Round 2	An additional round of Hydrogen Headstart program was announced to bridge the green premium for early—mover renewable hydrogen projects.
 Green Aluminium Production Credit	The Green Aluminium Production Credit will be available from 2028-29 to support Australia's aluminium smelters to transition to renewable electricity.
 Cleaner Fuels Program	The ten-year Cleaner Fuels Program will stimulate private investment in Australian onshore production of low carbon liquid fuels, such as renewable diesel and sustainable aviation fuel.
The Government may prescribe other programs, investments or specialist investment vehicles to be Future Made in Australia support.	

Key points for implementing Future Made in Australia supports through the Community Benefit Principles

- A Future Made in Australia legislative instrument (a Future Made in Australia support rule) will be established under the FMA Act at a later date. The Future Made in Australia support rule will define the requirements projects must meet, prescribe programs as Future Made in Australia supports and set out other matters in order to carry out or give effect to the FMA Act.
 - To avoid adding unnecessary administrative burden to smaller projects, a financial threshold will apply to determine the projects required to meet threshold requirements and have in effect a Future Made in Australia plan.
 - Decision-makers are expected to ensure the Community Benefit Principles are implemented as set out in Figure 1.
- Future Made in Australia supports only include supports prescribed by or to be prescribed by the FMA Act Future Made in Australia support rules, or identified as a support under another law of the Commonwealth. It does not include money received under the Future Made in Australia production tax incentives.
- The minimum and threshold requirements set a baseline for community benefits. Proponents are expected to deliver community benefits above the baseline, where achievable.
- Recipients of Future Made in Australia supports will be required to publish and report on the achievement of Community Benefit Principles commitments.

3.2 Calculating the amount of Future Made in Australia supports

The total amount of Future Made in Australia supports requested for the same project is calculated by adding together all of the proponent's approved or pending applications from the Commonwealth, Commonwealth entities and Commonwealth companies under Future Made in Australia supports. Funding from Future Made in Australia production tax incentives and non-Future Made in Australia sources (funding not listed in Figure 2) do not count towards the threshold. Scenarios for meeting the threshold are provided at Appendix D.

3.3 Minimum requirements and threshold requirements

A Future Made in Australia support rule will prescribe that minimum requirements will apply for all proponents seeking Future Made in Australia supports. The proposed minimum requirements are listed in Appendix A.

A Future Made in Australia support rule will also prescribe that threshold requirements will apply for all proponents seeking Future Made in Australia supports over the threshold. The proposed threshold requirements are listed in Appendix B.

Note that where a requirement refers to a target number, if a national target already exists, the decision-maker is expected to seek a commitment to achieve the national target, where appropriate.

Where a proponent is already required to have a policy, strategy or other document in place (to meet a different regulatory or policy requirement at Commonwealth or state or territory level), the decision-maker may have regard to that document in determining compliance with the requirements. This is intended to minimise duplication where relevant obligations are in place that are likely to produce equivalent outcomes. For example, the Green Iron Investment Fund – National Development Stream requires applicants to demonstrate how their project is aligned with the Community Benefit Principles by providing a proposed community benefits sharing plan.

Due to the range of projects and programs that are, or may be, prescribed as a Future Made in Australia support, there may be some limited instances where it is inappropriate to apply a specific requirement. For example, a particular requirement may be inappropriate in the context of the nature of a project or program (for example, a research and development project vs large-scale manufacturing deployment), the region, the sector, or in the context of workforce availability. To allow decision-makers discretion should these circumstances arise, a Future Made in Australia support rule will provide that a decision-maker can waive a requirement if not appropriate for a particular program or project. For the avoidance of doubt, the assumption is that all requirements should apply, unless a decision-maker can make a special case for adapting requirements on the grounds that they are not practical to achieve.

3.4 Monitoring the commitments aligned with the Community Benefit Principles

Reporting

Decision-makers will require proponents to report on progress towards achieving community benefit outcomes as well as the risks or barriers to the achievement of future outcomes.

The process for any reporting, including format, frequency and timing, will be a matter for the relevant decision-maker or Future Made in Australia support entity (the Commonwealth body responsible for providing Future Made in Australia support). For example, through standard reporting requirements imposed on proponents through funding agreements.

Variation of minimum requirements

There may be cases where commitments made in the application phase of a project are not delivered. For example, some actions or outcomes aligned with the Community Benefit Principles may be dependent on circumstances or events that are outside a proponent's control. Further, reasonable commitments made at the outset of a project may become unreasonable as the project progresses, including in response to changing community preferences and priorities.

Proponents are expected to communicate with decision-makers or support entities regarding any anticipated issues in meeting Community Benefit Principles commitments. Proponents should seek to renegotiate commitments or remedy any issues in a timely manner. Processes for reporting issues and renegotiating will be a matter for the relevant Future Made in Australia support entity. For example, processes for variation could be incorporated into funding agreements.

Enforcement of minimum requirements and threshold requirements

Where non-compliance with Community Benefit Principles commitments is significant and sustained, recipients of supports may face consequences for not delivering the commitments promised. This could include withdrawal of part or all of the supports, obligations for specific performance under contracts of support or barring non-compliant entities from applying for or receiving other types of Commonwealth supports.

The Future Made in Australia legislative framework does not set penalties for failing to meet Community Benefit Principle-related commitments and requirements. Rather, decision-makers and support entities will be able to use enforcement mechanisms established through funding agreements or contracts where appropriate.

Consideration will be given to enabling intended beneficiaries to raise a complaint about non-compliance with the Community Benefit Principles and seek an effective remedy.

3.5 Future Made in Australia plans

A proponent applying for, or receiving, Future Made in Australia supports must have in effect a Future Made in Australia plan in the circumstances prescribed by Future Made in Australia support rules.¹⁴

Future Made in Australia plans will be published on a public website to communicate the commitments made against each of the six Community Benefit Principles as well as the activities to deliver on those commitments.

Who must have a Future Made in Australia plan?

A Future Made in Australia support rule will prescribe that Future Made in Australia plans are required for all proponents seeking Future Made in Australia support over the threshold.

For Future Made in Australia supports under the threshold, there will be no formal requirement prescribed by a Future Made in Australia support rule for a Future Made in Australia plan. However, decision-makers and Future Made in Australia support entities could require the provision and publication of similar plans through program guidelines, where appropriate.

¹⁴ Section 11 of the *Future Made in Australia Act 2024*.

Content requirements

Under Future Made in Australia support rules, Future Made in Australia plans must contain certain content. Content requirements are at Appendix C.

Timing requirements

Initial provision

A Future Made in Australia support rule will prescribe that Future Made in Australia plans take effect once support is approved and the proponent is notified. Proponents are required to provide a Future Made in Australia plan at the time of application for Future Made in Australia supports. This will aid a decision-maker in the consideration of a proponent's actions against the Community Benefit Principles.

Update requirement

If material changes occur to project details after agreement by the decision-maker, recipients of Future Made in Australia supports will need to update their Future Made in Australia plan to reflect changes. For example, the Future Made in Australia plan will need to be updated where there are changes to:

- Community Benefit Principle-related commitments
- project proponent details, or
- other key project details such as timeframes.

In these circumstances, a recipient will submit written amendments to the Future Made in Australia plan to the Future Made in Australia support entity for approval as set out in Future Made in Australia support rules.

If the decision-maker requires the Future Made in Australia plan to be updated, the proponent must submit an updated plan to the decision-maker within 30 days of receiving written notice of the requirement.

Publication requirements

Publication by proponents

To support transparency and accountability, a Future Made in Australia support rule will require proponents to publish the Future Made in Australia plan on a public website within 30 days of it coming into effect.

Publishing this information informs the public about the project and helps to increase public awareness of the community benefits expected to flow to the community through the project. Publication also encourages proponent compliance with the Community Benefit Principle commitments.

Where a change to the Future Made in Australia plan is approved, a Future Made in Australia support rule will require proponents to publish the amended version within 30 days of the updated plan coming into effect.

Publication by Future Made in Australia support entities

A Future Made in Australia support rule will require Future Made in Australia support entities to publish a copy of the in-effect Future Made in Australia plan on their website. This allows for a consolidated view to the public of how the Future Made in Australia support program, through proponents, will deliver on each of the six Community Benefit Principles.

Confidential or sensitive information

Under a Future Made in Australia support rule, the proponent can request the decision-maker to determine that certain information is not required to be included in a published copy of the plan if the information is personal, or commercially sensitive.

Cessation of a Future Made in Australia plan

The Future Made in Australia plan will cease to have effect at the time the Future Made in Australia support ceases.

Rejection of a Future Made in Australia plan

A Future Made in Australia support rule will prescribe that a decision-maker may reject a Future Made in Australia plan under certain circumstances which are detailed in Appendix C.

Part 4: Future Made in Australia

Production Tax Incentives

4.1 Expectations for companies

Introduction

This Part outlines the requirements for companies regarding the Community Benefit Principles to obtain Future Made in Australia production tax incentives for critical minerals and hydrogen, and the consequences of non-compliance. These requirements will be implemented under the PTI Act legislative framework through rules made by the Minister responsible for the PTI Act and should be considered alongside the eligibility requirements for the CMPTI and HPTI. There will be no threshold amount over which different requirements will apply. The requirements will be the same for all companies seeking to obtain the production tax incentives.

This Part does not apply to the application for or provision of Future Made in Australia supports (see [Part 3](#)).

Approach

For a company to receive the full amount of the offset it seeks to claim, the company must publish a Production Tax Incentive Community Benefit Report detailing how the project will provide community benefits. The Report should outline information in accordance with the rules made by the Minister under the PTI Act. The required Community Benefit Principles information is set out in [Appendix E](#). The information required in the Report broadly aligns with the information required to satisfy the minimum and the threshold requirements for Future Made in Australia supports set out in [Appendices A and B](#).

To receive the full amount of the offset, companies will also be required to comply annually with additional tax compliance and transparency requirements – specifically, adopting the Voluntary Tax Transparency Code (V TTC) and demonstrating engagement with the tax system by meeting requirements consistent with criteria for a satisfactory Statement of Tax Record (STR). Compliance with these additional requirements will be assessed separately by the Australian Taxation Office (ATO). These requirements are set out in [Appendix E](#).

Note: Tax legislation must contain objective liability criteria through which an entity can self-assess its liability to pay tax, or eligibility for a particular offset, and calculate particular amounts of tax and offsets. A tax liability or benefit cannot follow a subjective determination by a decision-maker following the consideration of certain criteria.

This means the application of the Community Benefit Principles for the Production Tax Incentive Community Benefit Report (explained at [Appendices E and F](#)) needs to apply generally. The publication of a Production Tax Incentive Community Benefit Report will be sufficient to meet the Community Benefit Principles requirements for production tax

incentives, other than adopting the VTTC and demonstrating engagement in the tax system by meeting criteria consistent with a satisfactory STR.

Despite the necessary differences in application, the information reported for the production tax incentives is intended to align with the required information to satisfy the minimum and threshold requirements for Future Made in Australia supports (Appendices A and B) and the reporting and publication requirements for Future Made in Australia plans (Part 3.5 and Appendix C).

Companies will be required to publish the Production Tax Incentive Community Benefit Report for each income year that they wish to claim the production tax incentive. The report must be published by the original due date for lodgement of the company's income tax return in the relevant income year for which they wish to claim the production tax incentive. The published Production Tax Incentive Community Benefit Report must be available on a public website and must be current at the time of its publication. The reporting and publication requirements for the Production Tax Incentive Community Benefit Reports are outlined in [Appendix F](#).

Consequences of non-compliance

Rules made by the Minister under the PTI Act may outline circumstances that would result in a reduction in the amount of offset the company can claim.

A failure to publish a complete Production Tax Incentive Community Benefit Report on time for a particular income year will reduce the amount of the company's CMPTI or HPTI for the relevant income year. A Production Tax Incentive Community Benefit Report will be considered incomplete where it does not address each of the six principles. The table below sets out the proposed reductions:

Table 1: percentage reduction for non-compliance

Days late	Amount of reduction in PTI for the relevant income year
None	0% reduction
1-28 days	5% reduction
29+ days or incomplete report	10% reduction

An additional 5 per cent reduction in the production tax incentive will apply where a company fails to meet either or both of the additional tax compliance and transparency requirements for a year in which a company claims an amount of production tax incentive.

These reductions are intended to incentivise companies to comply with the Community Benefit Principles rules that apply in respect of the CMPTI and HPTI, whilst providing sufficient certainty to support investment decisions. The ATO can review whether the Production Tax Incentive Community Benefit Report provides information on each of the Community Benefit Principles, has been published on time, and whether the additional tax compliance and transparency requirements have been met.

Companies will also be required to have their Production Tax Incentive Community Benefit Report reviewed by a Registered Company Auditor to provide assurance that any factual information reported is true and correct.

Appendix A: Community Benefit Principles

minimum requirements

The community benefit principles minimum requirements for Future Made in Australia supports, to be established by a Future Made in Australia support rule, are outlined in Table 2 below including targets and illustrative examples. These examples are to assist proponents in demonstrating how they could meet the requirements.

Table 2 provides examples relating to each minimum requirement, which indicate the type of information that assists decision-makers when considering whether a proponent will meet the minimum requirements. Where the summary refers to ‘could include information on’, proponents are not restricted to the outlined examples and may submit other relevant information that may assist decision-makers in making well informed decisions.

Note that where a minimum requirement refers to a target number, if a national target already exists, the proponent should make a commitment to achieve the national target. Where there is no relevant established national target or if the decision-maker agrees that the national target is not appropriate for a given project, the decision-maker may agree to an alternative target. The proponent must provide evidence that the established target is unsuitable and that their alternative is appropriate.

This appendix does not apply to companies seeking Future Made in Australia production tax incentives.

Table 2: Minimum requirements and explanatory detail for Future Made in Australia supports

Community Benefit Principle 1

Minimum requirement:	Summary:
1.1 Target for percentage of workers in secure jobs to at least meet the sector benchmark.¹⁵	The target is to be negotiated based on the proportion of permanent employees for the relevant ANZSIC code of the proponent.
1.2 Outline how the business will demonstrate a positive approach to workplace relations, including policies to notify the relevant decision-	<p>This could include information on:</p> <ul style="list-style-type: none">• policies developed with employees and their representatives for handling complaints and disputes about workplace terms or conditions fairly, transparently and in a timely manner

¹⁵ The sector benchmark is equal to the proportion of ongoing employees across each of 19 Australian and New Zealand Standard Industrial Classification (ANZSIC) divisions. Data can be sourced in Table 4 of the August 2024 [Characteristics of Employment, Australia](#) survey.

maker of any breaches of workplace law.	<ul style="list-style-type: none"> • how the proponent will ensure compliance with relevant workplace laws, including the <i>Fair Work Act 2009</i> (Fair Work Act) • policies to notify the relevant decision-maker of any non-compliance with legislated obligations as soon as is reasonably practicable, and provide information about how the proponent will rectify the non-compliance (including through engagement with relevant federal, state and territory regulators and law enforcement where appropriate).
1.3 Support for freedom of association and the role of workplace delegates in the workplace.	<p>To demonstrate this, the proponent could:</p> <ul style="list-style-type: none"> • Develop policies outlining employees' rights to choose whether to join or be represented by an industrial association and emphasising employees' rights to participate in activities relating to industrial associations. • Implement policies which align with the rights provided to workplace delegates by the Fair Work Act. This includes the right for delegates to represent the industrial interests of union members and potential members, and the right to reasonable communication with them about their workplace interests, and reasonable access to the workplace and workplace facilities.
1.4 Warrant they are compliant with all obligations under applicable work health and safety legislation.	A director, partner, trustee or appropriate officer, with the relevant authority and understanding of the business' operations, will need to make the declaration on behalf of the business.
1.5 Provide a summary of previous work health and safety incidents and the company's response to them.	Summary should be short and factual, outlining clear, measurable responses to incidents.

Community Benefit Principle 2

Minimum requirement:	Summary:
2.1 Project proponents (including project partners) must confirm they are not on the most recent published named as non-compliant list by the Workplace Gender Equality Agency (WGEA).	WGEA has exercised its statutory power to name relevant employers that failed to comply with the <i>Workplace Gender Equality Act 2012</i> (the WGEA Act). In accordance with the WGEA Act, if a subsidiary corporation is named as non-compliant then the parent company is also named.

Community Benefit Principle 3

Minimum requirement:	Summary:
3.1 Evidence of engagement with local communities, including First Nations communities.	This should include how the proponent has undertaken early engagement as well as identification of key stakeholder groups impacted by the project (such as First Nations groups and Traditional Owners).
3.2 Where the project is in a region in which an NZEA Community of Interest process is underway, or a Community of Interest determination is in force, the employer must express interest to NZEA in being a receiving employer under the Energy Industry Jobs Plan.	<p>The Energy Industry Jobs Plan is an initiative to provide support to employees affected by the closure of eligible coal-fired or gas-fired power stations to transition to new employment.</p> <p>Businesses receiving Future Made in Australia supports in a region with a current or prospective Community of Interest determination must liaise with NZEA to meet this requirement.</p>

Community Benefit Principle 4

Minimum requirement:	Summary:
4.1. Target for First Nations employment.	Target should be a minimum of 4 per cent Indigenous employment (as weighted average) of the fulltime equivalent Australian-based workforce deployed on the contracted project (by the end of the contract term).

Community Benefit Principle 5

Minimum requirement:	Summary:
5.1. State that they are compliant with reporting requirements under the <i>Modern Slavery Act 2018</i>.	<i>The Modern Slavery Act</i> requires large businesses based or operating in Australia (with at least \$100 million annual consolidated revenue) to report on their actions to assess and address risks of modern slavery in their operations and supply chains.

Community Benefit Principle 6

Minimum requirement:	Summary:
6.1. Set out how the project will demonstrate transparency in the management of its tax affairs by adopting the Voluntary Tax Transparency Code (VTTC).	<p>The VTTC is a set of principles and minimum standards developed by the Board of Taxation to guide medium and large businesses on public disclosure of tax information.</p> <p>The VTTC is designed to encourage greater transparency by the corporate sector, and to enhance the community's understanding of the corporate sector's compliance with Australia's tax laws.</p>

Appendix B: Community Benefit Principles

Threshold requirements

The threshold requirements for Future Made in Australia supports, to be established by a Future Made in Australia support rule, are outlined in Table 3 below including targets and illustrative examples. These examples are to assist proponents in demonstrating how they could meet the requirements.

Table 3 provides examples relating to each threshold requirement, which indicate the type of information that assists decision-makers when considering whether a proponent will meet the threshold requirements. Where the summary refers to ‘could include information on’, proponents are not restricted to the outlined examples and may submit other relevant information that may assist decision-makers in making well informed decisions.

Note that where a threshold requirement refers to a target number, if a national target already exists, the proponent should make a commitment to achieve the national target. Where there is no relevant established national target or if the decision-maker agrees that the national target is not appropriate for a given project, the decision-maker may agree to an alternative target. The proponent must provide evidence that the established target is unsuitable and that their alternative is appropriate.

This appendix does not apply to companies seeking Future Made in Australia production tax incentives.

Table 3: Threshold requirements and explanatory detail for Future Made in Australia supports over the threshold

Community Benefit Principle 1

Threshold requirement:	Summary:
1.1 Have a hiring plan outlining recruitment strategies and committing to training programs to equip local residents with the skills needed for project related jobs.	The hiring plan should include information on community outreach (e.g. partnering with local employment service providers, community organisations and educational institutions) to identify, attract and recruit potential local candidates and workers.

1.2 Have a policy that sets out how the project will support secure, ongoing employment in well paid jobs.	<p>This could include information on:</p> <ul style="list-style-type: none"> • how the project will only utilise casual, fixed term or contract workers in limited or justifiable circumstances and in consultation and negotiation with workplace representatives • how the project will create a positive and supportive work environment by promoting work life balance, open communication and feedback • what reasonable steps will be taken to maintain oversight of indirect employment arrangements, including labour hire, to ensure compliance with workplace laws and regulations as well as best practice.
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Community Benefit Principle 2

Threshold requirement:	Summary:
2.1 Have an identified target for a number of labour hours that will be set aside for apprentices, trainees, graduates (including for female apprentices, trainees, graduates).	<p>This could include demonstrating commitment in the project by nominating a proportion of labour hours for the identified groups based on current industry or sector averages (whichever is relevant) and where data is available or, where relevant, targets set in the Australian Skills Guarantee. The final number of labour hours will be decided by the proponent and decision-maker.</p>
2.2 Develop an inclusive workforce by providing a diversity and inclusion/gender equality plan, including strategies to promote skills pathways for occupations with skill shortages.	<p>The diversity and inclusion/gender equality plan should:</p> <ul style="list-style-type: none"> • include specific targets such as an increase on the proponent's baseline, expected progress, and actions to be undertaken during the project activities against which there is regular monitoring and reporting¹⁶ • include strategies to promote skills pathways for occupations with skill shortages to underrepresented groups and support them to enter these occupations, including for example, through targeted apprentice or trainee programs.

¹⁶ The Workplace Gender Equality Agency (WGEA) Action Planning Playbook provides further guidance on how to develop and implement effective workplace gender equality action plans. Available at: <https://www.wgea.gov.au/take-action/action-planning-playbook-guide>.

<p>2.3 Have a policy that sets out how the project will enhance workforce capability by outlining:</p> <ul style="list-style-type: none"> • strategies to support ongoing skills development • how the project will invest in training and skills development activities • how the project will engage with local education and training providers, as well as employment service providers. 	<p>This could include information on:</p> <ul style="list-style-type: none"> • supporting ongoing skills development activities to enhance workforce capability and support career progression • how the project will invest in training and skills development activities through apprenticeships, traineeships and graduate positions • engaging with local education and training providers to enhance education and career pathway opportunities • partnering with employment service providers to ensure people experiencing structural and systemic barriers can access work opportunities.
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Community Benefit Principle 3

Threshold requirement:	Summary:
3.1 Have a plan that sets out how the proponent could engage collaboratively and in a culturally appropriate way with communities, including how communities could be involved in decision-making regarding the project.	<p>The plan could include:</p> <ul style="list-style-type: none">• a comprehensive community engagement strategy to build meaningful relationships with community stakeholders, and create collaborative mechanisms to consult, involve and partner with stakeholders to ensure that community concerns, needs and aspirations are incorporated, which could include:<ul style="list-style-type: none">– identifying diverse community stakeholder groups– outlining how the proponent proposes to ensure an inclusive engagement process, including with frequently under-represented groups, including First Nations peoples• targeted group discussions and digital feedback platforms to understand community concerns, needs and perspectives, which could include:<ul style="list-style-type: none">– how communities will be represented in decision-making and communication channels and supported to participate– a complaints management process to resolve issues and identify opportunities to make improvements.

Community Benefit Principle 4

Threshold requirement:	Summary:
4.1 If the project is taking place in remote Australia, have an identified target for First Nations employees exceeding the Indigenous Participation requirements in the Indigenous Procurement Policy.¹⁷	<p>The Indigenous Procurement Policy sets Indigenous employment and supply use relating to some Commonwealth procurement contracts.</p> <p>Proponents are expected to set targets in line with the policy, factoring in target increases that occur during the life of the project.</p>
4.2 Have an identified target for use of First Nations suppliers in procurement activities in line with the Indigenous participation requirements in the Indigenous Procurement Policy.	<p>The Indigenous Procurement Policy sets Indigenous business participation targets relating to some Commonwealth procurement contracts.</p> <p>Proponents are expected to set targets in line with the policy, factoring in target increases that occur during the life of the project.</p>
4.3 Have a strategy for consultation with Traditional Owner groups on project decision-making	<p>The strategy should comprise of a consultation, participation and partnership plan with Traditional Owner Groups.</p>

Community Benefit Principle 5

Threshold requirement:	Summary:
5.1 Set out how the project will give local entities a full, fair and reasonable opportunity to participate, including how the project will identify and address barriers to local industry participation in the project.	<p>This could include information on:</p> <ul style="list-style-type: none"> the key goods and services for the project and their estimated opportunity value (to be procured, being procured or already procured) and indicate if there are opportunities for Australian and/or international suppliers to provide them where the organisation will publish information on the project, where Australian suppliers will find up-to-date information about opportunities and who to contact for enquiries.

¹⁷ Remote area means the areas identified in the [Remote Indigenous Procurement Policy \(RIPP\) map](#) on the NIAA website, as updated from time to time.

5.2 If applicable, provide reasons why local entities cannot or will not be engaged.	<ul style="list-style-type: none"> Proponents should outline why goods or services cannot or will not be procured in Australia, or via an Australian supplier.
5.3 Set out how the project will strengthen domestic industrial capabilities, including through strengthening local supply chains.	<p>This could include information on:</p> <ul style="list-style-type: none"> how the proponent will identify and encourage new suppliers to participate in the project actions the proponent will take to assist Australian entities to participate in future projects in Australia and overseas and encourage capability development and integration into global supply chains how the project will share knowledge and contribute to Australian innovation, including participation in shared research and development in the industry.

There are no threshold requirements for Community Benefit Principle #6.

Appendix C: Future Made in Australia plan additional information

Future Made in Australia plan content requirements

A Future Made in Australia support rule will require that Future Made in Australia plans contain:

- a statement identifying the plan as a Future Made in Australia plan for the purposes of the FMA Act
- a high-level description of the project
- contact details for the representative of the project proponent who is designated as the project proponent's contact officer
- the identified specific program of Future Made in Australia supports
- the total of Future Made in Australia supports being provided and estimated capital expenditure/total value of the project
- indicative project start and end dates
- details on the proponent's commitments against each of the six Community Benefit Principles as well as details on how the proponent proposes to meet any minimum and threshold requirements established under a Future Made in Australia support rule
- an undertaking that the project proponent will take all reasonable steps to achieve the Community Benefit Principles commitments as set out in the Future Made in Australia plan.

Future Made in Australia plan rejection requirements

A Future Made in Australia support rule will prescribe the following:

- If a decision-maker rejects a Future Made in Australia plan, (or an updated Future Made in Australia plan, where required) written notice of their decision and reasons why must be provided. The proponent has 30 days to give the decision-maker another plan (or updated plan) to approve or reject.
- If a decision-maker does not approve or reject the Future Made in Australia plan within 60 days of receiving it, the plan (or updated plan) is automatically considered rejected at the end of that period.
- If a proponent is dissatisfied with a decision, they may request the decision-maker to reconsider it by submitting a written notice within 21 days, or within a longer period if allowed by the decision-maker. Upon reconsideration, the

decision-maker may confirm, revoke, or vary the decision. If no action is taken within 60 days, the original decision is automatically confirmed. A proponent may apply to the Administrative Review Tribunal for review of decisions, within 28 days on confirmation of the decision.

- If a decision-maker confirms, revokes or varies a decision, written notice must be provided detailing the result of the reconsideration of the decision.

Appendix D: Calculating the threshold for the requirement of a Future Made in Australia plan

NB: this assumes the threshold will be set at a cumulative total of \$20 million – however the threshold figure is subject to consultation.

- If a proponent receives funding of \$15 million from a program that is not prescribed as a Future Made in Australia support program plus applies for \$15 million funding from a Future Made in Australia support program for the same project, the proponent is treated as not seeking or receiving of \$20 million or more in Future Made in Australia support. In this case the threshold requirements do not apply and a Future Made in Australian Plan is not required.
 - However, if both funding sources are prescribed as Future Made in Australia supports, the threshold requirements would apply, and a Future Made in Australia plan would be required.
- If a proponent has already received less than \$20 million in support from a Future Made in Australia prescribed program they would not be required to have in place a Future Made in Australia plan. However, if they apply for further Future Made in Australia supports for the same project, they would need to have in effect (at the time of applying) a Future Made in Australia plan if the cumulative amount of Future Made in Australia funding (received and applied for) is \$20 million or more.
- If a proponent has two separate projects, and both projects have received less than \$20 million in Future Made in Australia support independently, the proponent would not be required to have in effect Future Made in Australia plans.
- Funding received under the Future Made in Australia production tax incentives will not contribute towards a proponent's cumulative total.

Appendix E: Production tax incentives requirements

For the purposes of claiming a production tax incentive, this appendix outlines the information to be included in the report and additional requirements that companies will be required to satisfy to claim the full amount of the incentives. The specific requirements will be implemented through rules made under the PTI Act.

The first section outlines the information that companies will be required to set out in their Community Benefit Report against each of the Community Benefit principles.

The second section sets out the additional tax compliance and transparency requirements. The ATO will assess whether a company satisfies these additional requirements separately from the Report.

This appendix does not apply to proponents seeking Future Made in Australia supports. However, the information set out in the first section broadly aligns with the information required to satisfy the minimum and the threshold requirements (see Appendices A and B).

Required information to be set out in the Community Benefit Report

Principle 1

- Identify a target for percentage of workers in secure jobs.
- Outline how the business will demonstrate a positive approach to workplace relations and report on any breaches of workplace law during the relevant income year.
- Outline how the company shows support for freedom of association and the role of workplace delegates in the workplace
- Outline the company's compliance with obligations under applicable work health and safety legislation.
- Provide a summary of previous work health and safety incidents and the company's response to them
- Set out a hiring plan outlining recruitment strategies and committing to training programs to equip local residents with the skills needed for project related jobs
- Outline how the project will support secure, ongoing employment in well paid jobs.

Principle 2

- Identify whether the company is on the most recent published named as non-compliant list by the Workplace Gender Equality Agency (WGEA).
- Identify a target for the number of labour hours that will be set aside for apprentices, trainees, graduates (including for female apprentices, trainees, graduates).

- Outline a diversity and inclusion/gender equality plan, including strategies to promote skills pathways for occupations with skill shortages.
- Set out how the project will enhance workforce capability by outlining:
 - strategies to support ongoing skills development
 - how the project will invest in training and skills development activities
 - how the project will engage with local education and training providers, as well as employment service providers.

Principle 3

- Outline whether the project is in a region in which a NZEA Community of Interest process is underway, or a Community of Interest determination is in force. If so, outline whether your company is participating as a receiving employer under the Energy Industry Jobs Plan.
- Outline how the company could engage collaboratively and in a culturally appropriate way with communities, including how communities could be involved in decision-making regarding the project.

Principle 4

- Identify a target for First Nations employment.
- Identify a target for use of First Nations suppliers in procurement activities.
- Outline a strategy for consultation with Traditional Owner groups on project decision-making.

Principle 5

- If the company has reporting requirements under the *Modern Slavery Act 2018*, outline compliance with those requirements.
- Set out how the project will give local entities a full, fair and reasonable opportunity to participate, including how the project will identify and address barriers to local industry participation in the project.
- If applicable, provide reasons why local entities cannot or will not be engaged.
- Set out how the project will strengthen domestic industrial capabilities, including through strengthening local supply chains.

Principle 6

- Set out how the company will satisfy the additional tax compliance and transparency requirements*

*Companies will not be required to report information that is confidential or sensitive in order to satisfy the tax requirements.

Additional tax compliance and transparency requirements

- The company has adopted the Voluntary Tax Transparency Code prior to claiming an amount of production tax incentive for a particular income year
- The company satisfies the following requirements*:
 - be up to date with registration requirements which may include:
 - being registered for an Australian business number (ABN) and goods and services tax (GST)
 - having a tax file number (TFN).
 - have lodged at least 90% of obligations due in the last 4 years of operation including:
 - income tax returns
 - business activity statements (BAS)
 - fringe benefits tax (FBT) returns
 - does not have undisputed debt of \$10,000 or more with the ATO, or has a payment plan in place.

*These requirements are intended to be consistent with the criteria for a satisfactory Statement of Tax Record (STR).

Appendix F: Production tax incentives requirements for reporting and publication

For the purposes of claiming a production tax incentive, this appendix outlines reporting and publication requirements that companies will be required to satisfy to claim the full amount of the incentives. The specific requirements will be implemented through rules made under the PTI Act.

This appendix does not apply to proponents seeking Future Made in Australia supports.

Content requirements

For the first year the company intends to claim a production tax incentive, the company must publish a Production Tax Incentive Community Benefit Report that contains the information that satisfies the requirements at Appendix F.

In subsequent years, the company must publish a Production Tax Incentive Community Benefit Report that contains any updates to the information that satisfies requirements at Appendix F, and should contain information reflecting the progress made from the information set out in the previous year. Reporting on progress after the first year will be important for transparency and to meet community expectations. In addition to information on the Community Benefit Principles, the Production Tax Incentive Community Benefit Report must include:

- a statement that the Production Tax Incentive Community Benefit Report is made for the purposes of claiming the production tax incentives;
- a high-level description of the project in relation to which the production tax incentives are being claimed; and
- details of the proposed start date and end date for the project.

Publication requirements

Companies must publish (on a publicly available website) the Production Tax Incentive Community Benefit Report prior to lodgement of the tax return for the income year in which the production tax incentive would be claimed, and maintain public access to the Production Tax Incentive Community Benefit Report/s through the ten year period. This transparency action:

- informs the public about the project
- helps to increase public awareness of the community benefits expected to flow to the community through the project
- encourages compliance with the Community Benefit Principles.

Assurance of reported information

Companies must have their Production Tax Incentive Community Benefit Report reviewed by a Registered Company Auditor to provide assurance that any factual information contained in the report is true and fair.

Glossary

Below is a list of key terms used throughout this guidance and their definitions.

ARENA	the Australian Renewable Energy Agency.
Australian entities	entities that have an ABN or an ACN
Australian Industry Participation (AIP) plan	A plan produced to meet the requirements of the <i>Australian Jobs Act 2013</i> intended to ensure Australian businesses have opportunities to compete for work in major and Australian Government funded projects.
Commonwealth Australian Industry Participation (CAIP) plan	a plan produced for the purposes of the Australian Industry Participation procurement and grants-connected policy intended to ensure Australian businesses have opportunities to compete for work in Australian Government funded projects.
Community Benefit Principles	defined under subsection 10(3) of the <i>Future Made in Australia Act 2024</i> .
Company	<p>a body corporate or any other unincorporated association or body of persons.</p> <p>Note that for the purposes of claiming a production tax incentive, ‘company’ can refer to either a company that is a member of a consolidated group and that is undertaking the relevant project, or the head entity for the group. Where otherwise eligible, either the subsidiary or head entity will be able to publish the Production Tax Incentive Community Benefit Reports relating to the project and claim the production tax incentive for a relevant project.</p>
Decision-maker	the person making the final decision in relation to the provision of Future Made in Australia supports to a proponent. For example, this could be the ARENA Board or the relevant Minister. Decision-making powers may be delegated in line with relevant legislation, schedules or investment mandates that govern Future Made in Australia support entity operations. For the purpose of this guidance, the term ‘decision-maker’ includes relevant delegates as appropriate.

Future Made in Australia Act	the <i>Future Made in Australia Act 2024</i> (FMA Act).
Future Made in Australia plan	a plan produced for the purposes of section 11 of the <i>Future Made in Australia Act 2024</i> .
Future Made in Australia support	defined under subsection 10(2) of the <i>Future Made in Australia Act 2024</i> . Future Made in Australia supports do not include the Future Made in Australia production tax incentives.
Future Made in Australia support entity	the Commonwealth body responsible for providing Future Made in Australia supports to a recipient.
Future Made in Australia support rule	a Future Made in Australia legislative instrument that will be established under the <i>Future Made in Australia Act 2024</i> . A Future Made in Australia support rule will prescribe Future Made in Australia plan obligations such as minimum requirements, threshold requirements and thresholds. Future Made in Australia support rules will also prescribe programs as Future Made in Australia supports.
Future Made in Australia production tax incentives	production tax incentives paid to companies in relation to eligible critical minerals and renewable hydrogen projects under subsection 419-5(1) or subsection 421-5(2) of the <i>Income Tax Assessment Act 1997</i> .
Local	to be considered by the decision-maker in the context of the application of the Community Benefit Principles depending on the size of the project investment, the nature of the project, its benefits and the geographical context of the surrounding region.
Minimum requirement	Requirements of all recipients of Future Made in Australia supports to be defined in a Future Made in Australia support rule. Proposals requesting cumulative Future Made in Australia supports over the threshold would have threshold requirements above the minimum requirements.
Proponent	the person or entity applying for or receiving Future Made in Australia supports (as defined under subsection 10(2) of the <i>Future Made in Australia Act 2024</i>).

Production Tax Incentive Community Benefit Rules	Rules made by the Minister under the <i>Future Made in Australia (Production Tax Credits and Other Measures) Act 2025</i> for the Future Made in Australia production tax incentives.
Production Tax Incentive Community Benefit Report	details how the proposed project will provide community benefits by outlining certain policies of the company, in accordance with the rules made by the Minister under the <i>Future Made in Australia (Production Tax Credits and Other Measures) Act 2025</i> , and if applicable, any updates to the Production Tax Incentive Community Benefit Report and reports information reflecting the progress towards achieving the policies, plans, and targets set out in the previous years.
Threshold	to be defined in a Future Made in Australia support rule. The threshold will distinguish the cumulative amount of Future Made in Australia supports where the requirements for a Future Made in Australia plan and threshold requirements will commence.
Threshold requirements	to be defined in a Future Made in Australia support rule. Threshold requirements will apply to all proposals requesting cumulating Future Made in Australia supports over the threshold.