

EXPOSURE DRAFT

2025-2026

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT

Treasury Laws Amendment (News Media Bargaining) (Consequential) Bill 2026

No. , 2026

(Treasury)

**A Bill for an Act to make amendments consequent
on the enactment of the *News Media Bargaining
(Administration) Act 2026*, and for related purposes**

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1 **A Bill for an Act to make amendments consequent**
2 **on the enactment of the *News Media Bargaining***
3 ***(Administration) Act 2026*, and for related purposes**

4 The Parliament of Australia enacts:

5 **1 Short title**

6 This Act is the *Treasury Laws Amendment (News Media*
7 *Bargaining) (Consequential) Act 2026*.

8 **2 Commencement**

9 (1) Each provision of this Act specified in column 1 of the table
10 commences, or is taken to have commenced, in accordance with
11 column 2 of the table. Any other statement in column 2 has effect
12 according to its terms.

2 *Treasury Laws Amendment (News Media Bargaining) (Consequential) No. , 2026*
Bill 2026

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1

Commencement information

Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Act	At the same time as the <i>News Media Bargaining (Administration) Act 2026</i> commences. However, the provisions do not commence at all if that Act does not commence.	

2

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

3

4

5

(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

6

7

8

3 Schedules

9

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

10

11

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Schedule 1 Amendments

Part 1 Amendments

1 **Schedule 1—Amendments**

2 **Part 1—Amendments**

3 *Administrative Decisions (Judicial Review) Act 1977*

4 **1 Paragraph (e) of Schedule 1**

5 Insert:

6 *News Media Bargaining (Administration) Act 2026*

7 *Income Tax Assessment Act 1997*

8 **2 Section 12-5 (after table item headed “National Disability**
9 **Insurance Scheme”)**

10 Insert:

News media bargaining charge

no deduction..... 26-120

see also *tax related expenses*

11 **3 At the end of subsection 25-5(1) (before the notes)**

12 Add:

13 ; or (g) managing your affairs relating to charge payable under
14 section 13 of the *News Media Bargaining (Administration)*
15 *Act 2026*; or

16 (h) complying with an obligation imposed on you by a
17 Commonwealth law, insofar as that obligation relates to
18 affairs of a kind described in paragraph (g) of an entity.

19 **4 Subsection 25-5(4)**

20 Omit “*tax affairs or *Australian GloBE tax affairs concerned”,
21 substitute “applicable affairs described in that subsection”.

22 **5 In the appropriate position in Division 26**

23 Insert:

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Amendments Schedule 1
Amendments Part 1

1 **26-120 News media bargaining charge cannot be deducted**

2 You cannot deduct under this Act an amount of *news media
3 bargaining charge that you pay.

4 **6 Subsection 995-1(1)**

5 Insert:

6 *news media bargaining charge* means charge imposed by the
7 *News Media Bargaining Charge Act 2026*.

8 ***Taxation Administration Act 1953***

9 **7 Subsection 8AAB(4) (after table item 45BB)**

10 Insert:

45B	129-10 in	<i>Taxation Administration</i>	payment of news media
C	Schedule 1	<i>Act 1953</i>	bargaining charge or shortfall interest charge

11 **8 After paragraph 8C(1)(f)**

12 Insert:

13 (faa) to ensure a return is given in accordance with
14 subsection 129-5(1) in Schedule 1; or

15 **9 Paragraph 14ZW(1)(bg)**

16 Omit “neither paragraph (bga) nor paragraph (bgb) applies”, substitute
17 “none of paragraphs (bga) to (bgc) apply”.

18 **10 After paragraph 14ZW(1)(bgb)**

19 Insert:

20 (bgc) if the taxation objection is made under Subdivision 155-C in
21 Schedule 1 to this Act in relation to an assessment of an
22 amount of news media bargaining charge—60 days after
23 notice of the assessment has been given to the person; or

24 **11 After Part 3-18 in Schedule 1**

25 Insert:

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Schedule 1 Amendments
Part 1 Amendments

1 **Part 3-19—News media bargaining charge**

2 **Division 129—General provisions relating to the news media**
3 **bargaining charge**

4 **129-1 What this Division is about**

5 You must ensure the Commissioner is given a return relating to
6 news media bargaining charge if:

- 7 (a) you are liable to pay such charge for a financial year; or
8 (b) you would be so liable if you had not offset such charge.

9 An amount of charge is due and payable 21 days after the day the
10 Commissioner gives you a notice of assessment.

11 This Division contains other rules relating to the administration of
12 the charge, including rules dealing with related charges and
13 assessments.

14 **Table of sections**

15 **Operative provisions**

16	129-5	Returns
17	129-10	When news media bargaining charge and related charges are due and payable
18		
19	129-15	Additional liability of members of a service group

20 **Operative provisions**

21 **129-5 Returns**

22 (1) You must ensure the Commissioner is given a return, that relates to
23 *news media bargaining charge and is in the *approved form, if:

- 24 (a) you are liable to pay such charge under section 13 of the
25 *News Media Bargaining (Administration) Act 2026* for a
26 financial year; or
27 (b) you would be so liable were it not for Part 4 (about offsetting
28 charge) of that Act.

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Amendments **Schedule 1**
Amendments **Part 1**

1 Note: A return must be given even if the amount of charge you are liable to
2 pay is nil after applying offsets under Part 4 of that Act.

3 (2) At or before the time the return is given, you must notify the
4 Commissioner, in the *approved form, of the entity that is to give
5 the return. This entity must be both:

6 (a) a member of your service group (within the meaning of the
7 *News Media Bargaining (Administration) Act 2026*); and

8 (b) an Australian resident.

9 Note: You can give the return yourself if you are an Australian resident.

10 (3) The return must be given under subsection (1) within 6 months
11 after the end of the financial year.

12 **129-10 When news media bargaining charge and related charges are** 13 **due and payable**

14 *Original assessments*

15 (1) If you are liable to pay an amount of *news media bargaining
16 charge for a financial year, the amount is due and payable 21 days
17 after the day the Commissioner gives you a notice of assessment
18 for the financial year.

19 *Amended assessments*

20 (2) If the Commissioner amends your assessment of an amount of
21 *news media bargaining charge, any extra charge resulting from
22 the amendment is due and payable 21 days after the day the
23 Commissioner gives you notice of the amended assessment.

24 *Shortfall interest charge*

25 (3) If you are liable to pay an amount of *shortfall interest charge
26 under section 280-102G, the amount is due and payable 21 days
27 after the day the Commissioner gives you notice of the charge.

28 *General interest charge*

29 (4) If an amount of:

30 (a) *news media bargaining charge; or

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Schedule 1 Amendments

Part 1 Amendments

- 1 (b) *shortfall interest charge;
2 payable under this section remains unpaid after it is due and
3 payable, you are liable to pay *general interest charge on the
4 unpaid amount for each day in the period that:
5 (c) started at the beginning of the day by which the amount was
6 due to be paid; and
7 (d) finishes at the end of the last day at the end of which any of
8 the following remains unpaid:
9 (i) the amount of news media bargaining charge or shortfall
10 interest charge;
11 (ii) general interest charge on any of the amount of news
12 media bargaining charge or shortfall interest charge.

13 **129-15 Additional liability of members of a service group**

- 14 (1) If an amount is payable as described in section 129-10 by a parent
15 entity of a service group:
16 (a) the parent entity; and
17 (b) each other member of the service group (other than a member
18 excluded by subsection (2));
19 are jointly and severally liable to pay the amount.
20 (2) For the purposes of subsection (1), a member is excluded by this
21 subsection if it is, at the time the amount becomes due and payable,
22 prohibited according to the effect of an *Australian law from
23 entering into any arrangement under which the member becomes
24 subject to a liability referred to in that subsection.
25 (3) In this section:

26 *parent entity* has the same meaning as in the *News Media*
27 *Bargaining (Administration) Act 2026*.

28 *service group* has the same meaning as in the *News Media*
29 *Bargaining (Administration) Act 2026*.

30 **12 At the end of subsection 155-5(2) in Schedule 1**

- 31 Add:
32 ; (n) an amount of *news media bargaining charge.

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Amendments **Schedule 1**
Amendments **Part 1**

1 **13 Subsection 155-15(1) in Schedule 1 (at the end of the**
2 **table)**

3 Add:

8 an amount of *news media the Commissioner return given under
bargaining charge for a section 129-5 for the
financial year financial year

4 **14 Subsection 250-10(2) in Schedule 1 (after table**
5 **item 136AF)**

6 Insert:

136AG	amount of news media bargaining charge	129-10 in Schedule 1	<i>Taxation Administration Act 1953</i>
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136AH	shortfall interest charge on news media bargaining charge	129-10 in Schedule 1	<i>Taxation Administration Act 1953</i>
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7 **15 Section 280-1 in Schedule 1 (paragraph beginning “The**
8 **shortfall interest charge applies”)**

9 Omit “or Australian DMT tax”, substitute “, Australian DMT tax or
10 news media bargaining charge”.

11 **16 Paragraph 280-50(a) in Schedule 1**

12 Omit “or *Australian DMT tax”, substitute “, *Australian DMT tax or
13 *news media bargaining charge”.

14 **17 After section 280-102F in Schedule 1**

15 Insert:

16 **280-102G Liability to shortfall interest charge—news media**
17 **bargaining charge**

18 (1) You are liable to pay *shortfall interest charge on an additional
19 amount of *news media bargaining charge that you are liable to pay
20 because the Commissioner amends your assessment of an amount
21 of charge payable for a financial year.

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Schedule 1 Amendments

Part 1 Amendments

- 1 (2) The liability is for each day in the period:
2 (a) beginning at the start of the day on which charge under your
3 first assessment for that financial year was due to be paid, or
4 would have been due to be paid if there had been any; and
5 (b) ending at the end of the day before the day on which the
6 Commissioner gave you the notice of the amended
7 assessment.

- 8 (3) However, if an amended assessment reinstates all or part of a
9 liability in relation to a particular that had been reduced by an
10 earlier amended assessment, the period for the reinstated liability
11 begins at the start of the day on which charge under the earlier
12 amended assessment was due to be paid, or would have been due
13 to be paid if there had been any.

14 Note: See section 129-10 for when the amount of charge and shortfall
15 interest charge becomes due and payable. That section also provides
16 for general interest charge on any part of the additional amount (plus
17 any shortfall interest charge) that remains unpaid after the additional
18 amount is due and payable.

19 **18 Subsection 280-110(1) in Schedule 1**

20 Omit “or 280-102F”, substitute “, 280-102F or 280-102G”.

21 **19 Section 356-1 in Schedule 1**

22 Omit “and the *Major Bank Levy Act 2017*”, substitute “and of other
23 laws dealing with certain levies, taxes and charges.”.

24 **20 At the end of Division 356 in Schedule 1**

25 Add:

26 **Subdivision 356-E—News media bargaining charge**

27 **Table of sections**

28 356-25 Commissioner has general administration of the news media bargaining
29 charge

30 **356-25 Commissioner has general administration of the news media** 31 **bargaining charge**

32 The Commissioner has the general administration of:

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Amendments **Schedule 1**
Amendments **Part 1**

- 1 (a) the *News Media Bargaining Charge Act 2026*; and
2 (b) the *News Media Bargaining (Administration) Act 2026*.

3 **21 After paragraph 357-55(fh) in Schedule 1**

4 Insert:

- 5 (fi) *news media bargaining charge;

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Schedule 1 Amendments

Part 2 Application and transitional provisions

1 **Part 2—Application and transitional provisions**

2 **22 Transitional—due date for returns**

3 (1) In this item:

4 *commencement* means the day this item commences.

5 (2) Despite subsection 129-5(3) in Schedule 1 to the *Taxation*
6 *Administration Act 1953*, a return that must be given to the
7 Commissioner:

8 (a) under section 129-5 in that Schedule; and

9 (b) apart from this subitem, before the period ending 6 months
10 after commencement;

11 must instead be so given before the end of that 6-month period.

12

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