



Prepare and lodge

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/>
- Last modified: 01 Jul 2022
- QC 34595

Information for registered agents about preparing and lodging tax returns and statements, and due dates.

[Due dates](#)

See the key lodgment and payment dates for clients of registered agents for 2022–23, listed by month.

[Tax Time 2022](#)

Key changes this tax time, what you can do to prepare, things to consider before lodging, and helpful resources.

[Lodgment program framework](#)

Find out how our lodgment program framework recognises agents with good practice management, who lodge electronically, and on time.

[Tax agent lodgment program 2022–23](#)

Find out lodgment and payment due dates and details for the tax agent lodgment program.

[BAS agent lodgment program 2022–23](#)

Find out BAS agent lodgment and payment due dates, and what to do if you can't lodge on time.

[Managing your lodgment program](#)

Find out information to help you manage your lodgment program.

[Lodgment program deferrals](#)

See help available when exceptional or unforeseen circumstances prevent you lodging by a due date for your clients.

[Pre-filling service](#)

See how the pre-filling service helps to ensure the accuracy of your clients' tax returns.

[Interacting with us online](#)

Find out how you can do most of your tax reporting and transactions with us online.

[Disaster events](#)

Help if you or your clients are affected by a major incident or natural disaster causing disruption to life or business.

[Support for your practice](#)

Find out how we can support you to manage your clients' and your own tax obligations during difficult times.

Due dates

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/>
- Last modified: 01 Jul 2022
- QC 34594

See the key lodgment and payment dates for clients of registered agents for 2022–23, listed by month.

- [July 2022](#)
- [August 2022](#)
- [September 2022](#)
- [October 2022](#)
- [November 2022](#)
- [December 2022](#)
- [January 2023](#)
- [February 2023](#)
- [March 2023](#)
- [April 2023](#)
- [May 2023](#)
- [June 2023](#)

This list of lodgment program due dates is not comprehensive – it is a guide only. Events or timelines may change. Unless otherwise stated, the due dates provided are for 30 June balancers only.

When a due date falls on a Saturday, Sunday or public holiday, you can lodge or pay on the next business day.

The payment due dates for a tax return are determined by client type, the lodgment due date and when the return is lodged.

July 2022

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/July-2022/>
- Last modified: 01 Jul 2022
- QC 34597

Information for registered agents about preparing and lodging tax statements and returns due in July 2022.

21 July

- Lodge and pay June 2022 monthly business activity statement.
- Lodge and pay quarter 4, 2021–22 *PAYG instalment activity statement* for head companies of consolidated groups.

28 July

- Lodge and pay quarter 4, 2021–22 activity statement if electing to receive and lodge by paper and not an active STP reporter.
- Pay quarter 4, 2021–22 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount.
- Make super guarantee contributions for quarter 4, 2021–22 to funds by this date.

Employers who do not pay minimum super contributions for quarter 4 by this date must pay the [super guarantee charge](#) and lodge a *Superannuation guarantee charge statement* by 28 August 2022.

Note: The super guarantee charge is not tax deductible.

31 July

- Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 4, 2021–22.
- Lodge *Venture capital deficit tax return* for June balancers.
- Lodge *Franking account return* for 30 June balancers if there is an amount payable.
- Lodge *Early stage innovation company report*.
- Lodge [Community housing provider annual report](#).

[Back to list of due dates](#)

August 2022

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/August-2022/>

- Last modified: 01 Jul 2022
- QC 34596

Information for registered agents about preparing and lodging tax statements and returns due in August 2022.

14 August

- Lodge *PAYG withholding payment summary annual report* for:
 - large withholders whose annual withholding is greater than \$1 million
 - payers who have no tax agent or BAS agent involved in preparing the report.

21 August

- Lodge and pay July 2022 monthly business activity statement.

25 August

- Lodge and pay quarter 4, 2021–22 activity statement if you lodge electronically.

28 August

- Lodge and pay quarter 4, 2021–22 *Superannuation guarantee charge statement* if the employer did not pay enough contributions on time.

Employers who lodge a *Superannuation guarantee charge statement* can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still have to pay the remaining super guarantee charge.

Note: The super guarantee charge is not tax deductible.

Use our [Super guarantee charge statement and calculator tool](#) to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement*.

- Lodge *Taxable payments annual report* (TPAR).

The [TPAR](#) tells us about payments that are made to contractors for providing services. Some government entities also need to report the grants they have paid in a TPAR.

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September 2022

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/September-2022/>
- Last modified: 01 Jul 2022
- QC 34598

Information for registered agents about preparing and lodging tax statements and returns due in September 2022.

21 September

- Lodge and pay August 2022 monthly business activity statement.

30 September

- Lodge *PAYG withholding payment summary annual report* if prepared by a BAS agent or tax agent excluding large withholders whose annual withholding is greater than \$1 million.
- Lodge *Annual TFN withholding report 2022* if a trustee of a closely held trust has been required to withhold amounts from payments to beneficiaries.

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October 2022

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/October-2022/>
- Last modified: 01 Jul 2022
- QC 34599

Information for registered agents about preparing and lodging tax statements and returns due in October 2022.

21 October

- Pay annual *PAYG instalment notice* (Form N). Lodge only if you vary the instalment amount or use the rate method to calculate the instalment.
- Lodge and pay quarter 1, 2022–23 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay September 2022 monthly business activity statement.

28 October

- Lodge and pay quarter 1, 2022–23 activity statement if electing to receive and

lodge by paper and not an active STP reporter. Pay quarter 1, 2022–23 instalment notice (form R, S, or T). Lodge the notice only if you vary the instalment amount.

- Make super guarantee contributions for quarter 1, 2022–23 to funds by this date.

Employers who do not pay minimum super contributions for quarter 1 by this date must pay the [super guarantee charge](#) and lodge a *Superannuation guarantee charge statement* by 28 November 2022.

Note: The super guarantee charge is not tax deductible.

- Lodge and pay annual activity statement for TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries during the 2021–22 income year.

31 October

- Final date to add new clients to your client list to ensure their 2022 tax return is covered by the lodgment program.

Note: The lodgment program is a concession to registered agents. We can ask for documents to be lodged earlier than the [lodgment program due dates](#).

- Lodge tax returns for all entities if one or more prior year returns were outstanding as at 30 June 2022.

Note: This means all prior year returns must be lodged, not just the immediate prior year.

If all outstanding prior year returns have been lodged by 31 October 2022, the lodgment program due dates will apply to the 2022 tax return.

SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this date.

- Lodge and pay [Self-managed superannuation fund annual return](#) for (taxable and non-taxable) new registrant SMSF if we have advised the SMSF that the first-year return has a 31 October 2022 due date.
- Lodge tax return for all entities prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2022:
 - Some prosecuted clients may have a different lodgment due date – refer to the letter you received for the applicable due date.
 - Payment (if required) for individuals and trusts in this category is due as advised in their notice of assessment.
 - Payment (if required) for companies and super funds in this category is due on 1 December 2022.

SMSFs in this category must lodge their complete *Self-managed superannuation fund annual return* by this date.

- Lodge *Annual investment income report (AIR)*.
- Lodge *Departing Australia superannuation payments (DASP)* annual report.
- Lodge *Franking account tax return* when both the:
 - return is a disclosure only (no amount payable)
 - taxpayer is a 30 June balancer.
- Lodge *PAYG withholding annual report no ABN withholding (NAT 3448)*.
- Lodge *PAYG withholding from interest, dividend and royalty payments paid to non-residents – annual report (NAT 7187)*. This report advises amounts withheld from payments to foreign residents for:
 - interest and unfranked dividend payments that are not reported on an *Annual investment income report (AIR)*
 - royalty payments.
- Lodge *PAYG withholding annual report – payments to foreign residents (NAT 12413)*. This report advises amounts withheld from payments to foreign residents for:
 - entertainment and sports activities
 - construction and related activities
 - arranging casino gaming junket activities.
- Lodge lost members report for the period 1 January – 30 June 2022.
- Lodge *TFN report* for closely held trusts for TFNs quoted to a trustee by beneficiaries in quarter 1, 2022–23.

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November 2022

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/November-2022/>
- Last modified: 01 Jul 2022
- QC 34600

Information for registered agents about preparing and lodging tax statements and returns due in November 2022.

21 November

- Lodge and pay October 2022 monthly business activity statement.

25 November

- Lodge and pay quarter 1, 2022–23 activity statement if you lodge electronically.

28 November

- Lodge and pay quarter 1, 2022–23 *Superannuation guarantee charge statement* if the employer did not pay enough contributions on time.

Employers lodging a *Superannuation guarantee charge statement* can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still have to pay the remaining super guarantee charge.

Note: The super guarantee charge is not tax deductible.

Use our [Super guarantee charge statement and calculator tool](#) to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement – quarterly*.

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December 2022

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/December-2022/>
- Last modified: 15 Dec 2022
- QC 34601

Information for registered agents about preparing and lodging tax statements and returns due in December 2022.

1 December

- Pay income tax for taxable large and medium taxpayers, companies and super funds. Lodgment of return is due 31 January 2023.
- Pay income tax for the taxable head company of a consolidated group with a member deemed to be a large or medium taxpayer in the latest year lodged. Lodgment of return is due 31 January 2023.
- Pay income tax for companies and super funds when lodgment of the tax return was due 31 October 2022.

21 December

- Lodge and pay November 2022 monthly business activity statement.

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January 2023

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/January-2023/>
- Last modified: 15 Dec 2022
- QC 34602

Information for registered agents about preparing and lodging tax statements and returns due in January 2023.

21 January

- Lodge and pay quarter 2, 2022–23 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay December 2022 monthly business activity statement except for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.

28 January

- Make quarter 2, 2022–23 super guarantee contributions to funds by this date.

Employers who do not pay minimum super contributions for quarter 2 by this date must pay the [super guarantee charge](#) and lodge a *Superannuation guarantee charge statement* by 28 February 2023.

Note: The super guarantee charge is not tax deductible.

31 January

- Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 2, 2022–23.
- Lodge tax return for taxable large and medium entities as per the latest year lodged (all entities other than individuals), unless required earlier.
- Payment for large and medium entities with a 31 January due date is
 - 1 December 2022 – for companies and super funds
 - for trusts – as stated on their notice of assessment.

Note: You cannot request an agent assessed deferral from this date or assume a later date for lodgment on the basis that the taxpayer will be non-taxable in the current year.

- Lodge tax return for the taxable head company of a consolidated group (including a new registrant) that has a member who has been deemed a large or medium entity in the latest year lodged, unless the return was required earlier. Payment was due 1 December 2022.

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February 2023

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/February-2023/>
- Last modified: 01 Jul 2022
- QC 34603

Information for registered agents about preparing and lodging tax statements and returns due in February 2023.

21 February

- Lodge and pay December 2022 monthly business activity statement for business clients with up to \$10 million turnover who report GST monthly and lodge electronically.
- Lodge and pay January 2023 monthly business activity statement.

28 February

- Lodge tax return for non-taxable large and medium entities as per the latest year lodged (except individuals).

Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.

- Lodge tax returns for new registrant (taxable and non-taxable) large or medium entities (except individuals).

Payment (if required) for companies and super funds is also due on this date. Payment for trusts in this category is due as per their notice of assessment.

- Lodge tax return for non-taxable head company of a consolidated group, including a new registrant, that has a member who has been deemed a large or medium entity in the latest year lodged.

Lodge tax return for any member of a consolidated group who exits the consolidated group for any period during the year of income.

- Lodge tax return for large or medium new registrant (non-taxable) head company of a consolidated group.
- Lodge and pay *Self-managed superannuation fund annual return* for new registrant (taxable and non-taxable) SMSF, unless they have been advised of a 31 October 2022 due date at finalisation of a review of the SMSF at registration.

Note: There are special arrangements for newly registered SMSFs that do not have to lodge a return – see [Super lodgment](#).

- Lodge and pay quarter 2, 2022–23 activity statement for all lodgment methods.
- Pay quarter 2, 2022–23 instalment notice (form R, S or T). Lodge the notice only if you vary the instalment amount.
- Annual GST return – lodge (and pay if applicable) if the taxpayer does not

have a tax return lodgment obligation.

If the taxpayer does have a tax return obligation, this return must be lodged by the due date of the tax return.

- Lodge and pay quarter 2, 2022–23 *Superannuation guarantee charge statement* if the employer did not pay enough contributions on time.

Employers lodging a *Superannuation guarantee charge statement* can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still have to pay the remaining super guarantee charge.

Note: The super guarantee charge is not tax deductible.

Use our [Super guarantee charge statement and calculator tool](#) to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement*.

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March 2023

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/March-2023/>
- Last modified: 01 Jul 2022
- QC 34604

Information for registered agents about preparing and lodging tax statements and returns due in March 2023.

21 March

- Lodge and pay February 2023 monthly business activity statement.

31 March

- Lodge tax return for companies and super funds with total income of more than \$2 million in the latest year lodged (excluding large and medium taxpayers), unless the return was due earlier.

Payment for companies and super funds in this category is also due by this date.

- Lodge tax return for the head company of a consolidated group (excluding large and medium), with a member who had a total income in excess of \$2 million in their latest year lodged, unless the return was due earlier.

Payment for companies in this category is also due by this date.

- Lodge tax return for individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more, excluding large and medium trusts.

Payment for individuals and trusts in this category is due as advised on their notice of assessment.

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April 2023

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/April-2023/>
- Last modified: 01 Jul 2022
- QC 34605

Information for registered agents about preparing and lodging tax statements and returns due in April 2023.

21 April

- Lodge and pay quarter 3, 2022–23 *PAYG instalment activity statement* for head companies of consolidated groups.
- Lodge and pay March 2023 monthly business activity statement.

28 April

- Lodge and pay quarter 3, 2022–23 activity statement if electing to receive and lodge by paper and not an active STP reporter.
- Pay quarter 3, 2022–23 instalment notice (form R, S or T). Lodge the notice only if you are varying the instalment amount.
- Make super guarantee contributions for quarter 3, 2022–23 to the funds by this date.

Employers who do not pay minimum super contributions for quarter 3 by this date must pay the [super guarantee charge](#) and lodge a *Superannuation guarantee charge statement* by 28 May 2023.

Note: The super guarantee charge is not tax deductible.

30 April

- Lodge *TFN report* for closely held trusts if any beneficiary quoted their TFN to a trustee in quarter 3, 2022–23.

- Lodge lost members report for the period 1 July 2021 to 31 December 2022.

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May 2023

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/May-2023/>
- Last modified: 01 Jul 2022
- QC 34606

Information for registered agents about preparing and lodging tax statements and returns due in May 2023.

15 May

- Lodge 2022 tax returns for all entities that did not have to lodge earlier (including all remaining consolidated groups) and are not eligible for the 5 June concession.

Due date for companies and super funds to pay if required.

Note: Individuals and trusts in this category pay as advised on their notice of assessment.

21 May

- Lodge and pay April 2023 monthly business activity statement.
- Final date to add new FBT clients to your client list to ensure they receive the lodgment and payment concessions for their fringe benefits tax returns.

Lodge and pay *Fringe benefits tax annual return* if lodging by paper.

26 May

- Lodge and pay eligible quarter 3, 2022–23 activity statements if you or your client have elected to receive and lodge electronically.

28 May

- Lodge and pay quarter 3, 2022–23 *Superannuation guarantee charge statement* if the employer did not pay enough contributions on time.

Employers who lodge a *Superannuation guarantee charge statement* can choose to offset contributions they paid late to a fund against their [super guarantee charge](#) for the quarter. They still have to pay the remaining super

guarantee charge.

Note: The super guarantee charge is not tax deductible.

Use our [Super guarantee charge statement and calculator tool](#) to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement – quarterly*.

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June 2023

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Due-dates/June-2023/>
- Last modified: 01 Jul 2022
- QC 34607

Information for registered agents about preparing and lodging tax statements and returns due in June 2023.

5 June

- Lodge tax return for all entities with a lodgment due date of 15 May 2023 if the tax return is not required earlier and both of the following criteria are met:
 - non-taxable or a credit assessment in latest year lodged
 - non-taxable or receiving a credit assessment in the current year.

Note: This includes companies and super funds but excludes large and medium taxpayers and head companies of consolidated groups.

- Lodge tax returns due for individuals and trusts with a lodgment due date of 15 May 2023 provided they also pay any liability due by this date.

Note: This is not a lodgment due date but a concessional arrangement where failure to lodge on time (FTL) penalties will not apply if you lodge and pay by this date.

21 June

- Lodge and pay May 2023 monthly business activity statement.

25 June

- Lodge and pay 2023 *Fringe benefits tax annual return* for tax agents if lodging electronically.

30 June

- Super guarantee contributions must be paid by this date to qualify for a tax deduction in the 2022–23 financial year.

Note: If any of your clients receive Child Care Subsidy and Family Tax Benefit payments from Services Australia, the client and their partners must lodge their 2021–22 tax return by 30 June 2023, regardless of any deferrals in place. For more information see the [Services Australia](#) website.

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Tax Time 2022

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/>
- Last modified: 01 Jul 2022
- QC 45403

Key changes this tax time, what you can do to prepare, things to consider before lodging, and helpful resources.

[Overview of key changes](#)

Be aware of key changes and new measures when completing your clients' 2022 tax returns.

[Prepare for tax time](#)

To prepare for tax time, update your client list, check due dates, review security, and notify if a client isn't lodging.

[Before you lodge](#)

Tips and links to help check your clients' tax returns before lodging and avoid delays.

[After you lodge](#)

We will keep you informed about the progress of your clients' tax returns and any delays.

[TPSG – tax time updates](#)

Tax Time 2022 updates with key messages from the Tax Practitioner Stewardship Group.

[Forms and instructions](#)

Search on Tax Time 2022 to access tax time publications as they are released.

[Tax time toolkits](#)

Use our educational resources to help guide conversations with your clients.

Overview of key changes

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Overview-of-key-changes/>
- Last modified: 30 Jun 2022
- QC 45404

Be aware of key changes and new measures when completing your clients' 2022 tax returns.

On this page

- [Key changes for individuals](#)
- [Key changes for companies](#)
- [Key changes for attributed managed investment trusts \(AMITs\)](#)
- [Key changes for funds](#)
- [Key changes for partnerships](#)
- [Key changes for trusts](#)

Key changes for individuals

Key changes and [what's new for individuals](#) this year includes:

- [COVID-19 payments](#)
- [Deductions for COVID-19 tests](#)
- [Working holiday makers](#)
- [Granny flat arrangements and GST](#)

COVID-19 payments

If you received a COVID-19 disaster payment during 2021–22, because state or territory health orders prevented you from working in your usual employment:

- that payment is exempt from income tax, and
- you do not include the payment in your tax return.

If you received a pandemic leave disaster payment during 2021–22, you must include it in your tax return as income. These payments were made to eligible individuals who were unable to earn income because either:

- they had to self-isolate or quarantine at home
- they were caring for someone with COVID-19.

Services Australia has told you, or will tell you, the amount that you received.

For more information, see [Government grants, payments and stimulus during COVID-19 – tax implications](#).

Deductions for COVID-19 tests

You can claim a deduction in 2021–22 for costs you incurred for [COVID-19 test](#)

[expenses](#). This is if you used the test for a work-related purpose, such as to determine whether you could attend or remain at work. The test can be any test in the Australian Register of Therapeutic Goods, such as a polymerase chain reaction (PCR) test or rapid antigen (RAT) test.

To claim a deduction, you must have records to prove that:

- you incurred the cost (usually a receipt), and
- you were required to take the test for work purposes.

You can also claim a deduction for the cost of a COVID-19 test if you required the test to undertake travel away from your home overnight for work purposes.

Claim only the work-related portion of your expense on COVID-19 tests. For example, if you buy a multipack of COVID-19 tests and use some for private purposes – such as for other family members or for leisure activities – you may claim only the portion of the expense you used for a work-related purpose.

You can't claim a deduction for the cost of a COVID-19 test if:

- you used the test for private purposes, for example to test your children before they returned to school
- you worked from home and did not intend to attend your workplace
- your employer provided the test or you were reimbursed for the cost of the test.

You can't claim the cost of travelling, or of parking, to get a COVID-19 test.

For deductions you can claim if you were travelling for work and had to quarantine, see [Quarantine and testing expenses when travelling on work](#).

Working holiday makers

If you worked as a [working holiday maker \(WHM\)](#)²¹ – subclass visa 417 Working Holiday or subclass visa 462 Work and Holiday (backpackers) – your employer withheld tax from your pay and you may need to lodge a tax return.

Most people who come to Australia for a working holiday, or to visit, are foreign residents for tax purposes. Whether you were an Australian or a foreign resident for tax purposes does not affect the rate of tax you pay.

However, you are eligible to be taxed as a resident Australian national (as a permanent resident of Australia or an Australian citizen) if, in 2021–22, you were:

- an [Australian resident for tax purposes](#), and
- from a [non-discrimination article \(NDA\) country](#) (that is, Chile, Finland, Germany, Israel, Japan, Norway, Turkey or the United Kingdom).

Granny flat arrangements and CGT

Since 1 July 2021, capital gains tax (CGT) does not apply when a [granny flat arrangement](#) is created, varied or terminated. A granny flat agreement is a written agreement that gives an eligible person the right to occupy a property for life.

The CGT exemption only applies if all of the following apply:

- the owner or owners of the property are individuals
- one or more eligible people have an eligible granny flat interest in the property
- the owners and the people with the granny flat interest enter into a written and binding granny flat arrangement. This arrangement must not be commercial in nature.

Normal CGT rules apply if there is no granny flat arrangement or if you are doing something other than creating, varying or terminating a granny flat arrangement.

Key changes for companies

The key changes for companies include:

- [Temporary full expensing extended to 30 June 2023](#)
- [Loss carry back tax offset tool](#)
- [Research and development \(R&D\) tax incentive amendments](#)
- [Film tax offsets](#)
- [Offshore banking unit regime](#)
- [Change in tax rate for base rate entities](#)
- [New and modified items in the 2022 Company tax return](#)
- [Removed items in the 2022 Company tax return](#)

Temporary full expensing extended to 30 June 2023

In 2020, the Australian Government introduced temporary tax incentives to help Australian businesses withstand the impacts of COVID-19. One of these temporary tax incentives was [temporary full expensing](#). This incentive has now been extended for eligible businesses until 30 June 2023. Other than the extension, the operation of the regime remains the same.

Corporate tax entities using the alternative income test to determine eligibility for temporary full expensing can now include the cost of depreciating assets that are capital works. This is when determining if their cost of depreciating assets for the 2016–17, 2017–18 and 2018–19 income years (combined) exceeds \$100 million. For more information, see [Instant asset write-off for eligible businesses](#).

Loss carry back tax offset tool

You can now use the [loss carry back tax offset tool](#) to help you work out if you are eligible to claim the loss carry back tax offset. If you are eligible, you can use the calculator to work out the maximum loss carry back tax offset you can choose to claim. It will also provide the information to include in the labels you need to make your claim in your *Company tax return 2022*.

Research and development (R&D) tax incentive amendments

Changes have been enacted to the [research and development \(R&D\) tax incentive](#). These changes include how the R&D tax offset is calculated, R&D expenditure thresholds and certain integrity measures. They apply from the first income year

commencing on or after 1 July 2021.

Film tax offsets

On 7 December 2021, changes to the Australian Screen Industry Incentive (Film Tax Offsets) received royal assent. The amendments apply to films commencing principal photography on or after 1 July 2021. The changes include:

- an increase to the producer offset to 30% for an eligible film that is not a feature film
- other various threshold and integrity changes across the 3 film tax offsets.

See more information on the [Screen Australia](#)²⁷ website.

Offshore banking unit regime

On 13 September 2021, the Amending Australia's offshore banking unit (OBU) regime became law. The Australian Government will remove the concessional tax treatment for OBUs for offshore banking activities, effective from the 2023–24 income year. The interest withholding tax exemption for OBUs will also be removed for interest paid on or after 1 January 2024.

See more information at [Changes to Australia's Offshore Banking Unit Regime](#).

Change in tax rate for base rate entities

The corporate tax rate for base rate entities for 2021–22 is 25%.

See more information at [Base rate entity company tax rates](#).

New and modified items in the Company tax return 2022

The [Company tax return 2022](#) includes the following new items about capital allowances, loss carry back, and research and development (R&D) tax incentive:

Item 9 – Capital allowances – one modified label

- C – Have you self-assessed the effective life of any of these assets?

Label C has been shifted to follow labels A and B at the top of item 9 – Capital allowances.

Item 13 – Losses information – 8 new labels

- D – Tax loss 2021–22 carried back to 2018–19
- E – Tax loss 2021–22 carried back to 2019–20
- F – Tax loss 2021–22 carried back to 2020–21
- H – Tax rate 2020–21
- K – Net exempt income 2020–21
- N – Income tax liability 2020–21
- Q – Select your aggregated turnover range for 2020–21 (Select range A to P)

Item 21 – Research and development tax incentive – 2 labels

- X – Balancing adjustments – catch-up deduction
- W modified from W – Feedstock adjustment – additional assessable income to W – Clawback amounts – additional assessable income

Removed items in the Company tax return 2022

The following labels have been removed from the *Company tax return 2022*.

Item 9 – Capital allowances – 5 removed labels

- V – Are you making a choice to opt out of backing business investment for some or all of your eligible assets?
- W – Number of assets you are opting out for
- X – Value of assets you are opting out for
- M – First year accelerated depreciation deductions for assets using backing business investment
- O – Instant asset write-off deductions for non-small business entities

Capital allowances label changes were made at the end of 2 depreciation incentives. In March 2020, the Australian Government introduced 2 [tax depreciation incentives](#) to help businesses with an aggregated turnover of less than \$500 million recover from the impacts of COVID-19 and support business investment. These were [backing business investment – accelerated depreciation](#) (BBI) and enhanced [instant asset write-off](#). From December 2020, eligible businesses were able to choose to opt out of applying BBI to eligible assets on an asset-by-asset basis.

Businesses that have previously claimed BBI depreciation deductions for eligible assets in an earlier year, should include their total depreciation deductions in 2021–22 for these assets at label N – *Subsequent year accelerated depreciation deductions for assets using backing business investment*.

For assets first used or installed ready for use for a taxable purpose in 2021–22, or improvements to existing assets made in 2021–22, businesses may be eligible for an immediate deduction under [temporary full expensing](#).

Item 11 – Consolidation deductions relating to rights to future income, consumable stores and work in progress – 2 removed labels

These labels were removed due to such deductions being unlikely to arise after the 2020–21 income year.

- D – Pre-rules deductions
- E – Interim rules deductions

Key changes for attributed managed investment funds (AMITs)

Removed items in the AMIT tax return

With [backing business investment – accelerated depreciation](#) not applying to assets first used or first installed ready for use for a taxable purpose on or after 1 July 2021, the following labels have been removed from the [AMIT tax return 2022](#).

Capital allowances – 3 removed labels

Are you making a choice to opt out of backing business investment for some or all of your eligible assets?

- Number of assets you are opting out for.
- Value of assets you are opting out for.

Key changes for super funds

The key changes for super funds and rollover funds include:

- [Increase to the maximum number of allowable members in a self-managed super fund and small APRA-regulated super fund](#)
- [Closure of eligible rollover funds](#)
- [Actuarial certificate requirements for small super funds](#)
- [Choice of calculation method for ECPI for certain complying super funds](#)

Increase to the maximum number of allowable members in a self-managed super fund and small APRA-regulated super fund

The *Treasury Laws Amendment (Self Managed Superannuation Funds) Bill 2021*, that increases the maximum number of allowable members in self-managed super funds and small APRA-regulated super funds from 4 to 6 has passed and received royal assent on 22 June 2021. The amendments commenced from 1 July 2021.

Closure of eligible rollover funds

The *Treasury Laws Amendment (Reuniting More Superannuation) Bill 2020*, that facilitates the closure of eligible rollover funds (ERF) has passed and received royal assent on 22 March 2021.

The reporting and payment of ERF accounts will be due and payable by:

- 30 June 2021 – for ERF low balance accounts (less than \$6,000)
- 31 January 2022— for all other accounts held by ERFs.

Actuarial certificate requirements for small super funds

The *Treasury Laws Amendment (2021 Measures No 6) Bill 2021* has passed and received royal assent on 13 September 2021. The amendments commenced from 1 October 2021 and apply to assessments for the 2021–22 income year and later income years.

The amendment removes the requirement for trustees of small super funds (complying funds with no more than 6 members) to obtain an actuarial certificate when calculating exempt current pension income (ECPI). This is where all members of the fund are fully in retirement phase for all of the income year.

Choice of calculation method for ECPI for certain complying super funds

The *Treasury Laws Amendment (Enhancing Superannuation Outcomes for*

Australians and Helping Australian Businesses Invest) Bill 2021 has passed and received royal assent on 22 February 2022. The amendments commenced from 1 April 2022 and apply to the 2021–22 income year and later income years.

The amendments allow superannuation trustees to choose their preferred method of calculating ECPI if all of the fund's assets are held to discharge liabilities for retirement phase interests for part, but not all, of the income year.

Small super funds should refer to [exempt current pension income](#) to confirm which ECPI method the fund is eligible to use and their actuarial certificate requirements.

Key changes for partnerships

Changes to capital allowance rules

Two depreciation incentives helped businesses with an aggregated turnover of less than \$500 million to recover from the impacts of COVID-19 and to invest:

- [backing business investment – accelerated depreciation](#) (BBI), and
- enhanced [instant asset write-off](#).

The 2020–21 options V, W, X, M and O no longer apply. They do not appear in the *2022 Partnership tax return* since:

- BBI does not apply to assets first held, first used or first installed for use, from 1 July 2021
- enhanced instant asset write-offs do not apply from 1 July 2021.

If you claimed BBI depreciation deductions for an eligible asset in an earlier income year, you should include the total depreciation deduction for that asset at N item 49.

You may be eligible for an immediate deduction under [temporary full expensing](#) for:

- assets first used or first installed ready for use for a taxable purpose in 2021–22
- improvements to existing assets made in 2021–22.

Key changes for trusts

Removed items in the Trust tax return 2022

Item 50 – Capital allowances – 5 removed labels

The following labels have been removed from the [Trust tax return 2022](#):

- V – Are you making a choice to opt out of backing business investment for some or all of your eligible assets?
- W – Number of assets you are opting out for
- X – Value of assets you are opting out for
- M – First year accelerated depreciation deductions for assets using backing business investment
- O – Instant asset write-off deductions for non-small business entities.

Capital allowances label changes were made at the end of 2 depreciation incentives. In March 2020, the Australian Government introduced 2 [tax depreciation incentives](#) to help businesses with an aggregated turnover of less than \$500 million recover from the impacts of COVID-19 and support business investment. These were [backing business investment – accelerated depreciation](#) (BBI) and enhanced [instant asset write-off](#). From December 2020, eligible businesses were able to choose to opt out of applying BBI to eligible assets on an asset-by-asset basis.

Businesses that have previously claimed BBI depreciation deductions for eligible assets in an earlier year, should include their total depreciation deductions in 2021–22 for these assets at label N – Subsequent year accelerated depreciation deductions for assets using backing business investment.

For assets first used or installed ready for use for a taxable purpose in 2021–22, or improvements to existing assets made in 2021–22, businesses may be eligible for an immediate deduction under [temporary full expensing](#).

Prepare for tax time

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Prepare-for-tax-time/>
- Last modified: 31 May 2022
- QC 45681

To prepare for Tax Time 2022 we recommend you:

- [update your client list](#)
- [check your clients' lodgment program due dates](#)
- [advise us when a return is not required](#)
- [review security to stop fraud and protect your clients](#).

This will ensure your clients' tax returns are correct and will prevent delays in processing.

The lodgment due dates for your clients will be available in [Online services for agents](#) by the end of July 2022.

We will start full processing of 2021–22 tax returns on 7 July 2022. We expect to start paying refunds from 16 July 2022.

We aim to finalise most electronically lodged current year tax returns within 12 business days of receipt. See [our service commitment](#).

When setting up appointments with your clients, remind them to provide the information you need to prepare and lodge their tax returns, including their:

- personal identification
- Australian financial institution account details
- Medicare card or number
- private health insurance information
- spouse details, including details of their income.

This will help prevent delays in processing their return.

Our service commitment

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Prepare-for-tax-time/Our-service-commitment/>
- Last modified: 20 Jun 2022
- QC 45684

We finalise most electronically lodged tax returns within 12 business days as part of commitment during tax time.

On this page

- [Tax Practitioner Stewardship Group](#)
- [Tax returns](#)
- [Amendments](#)

Tax Practitioner Stewardship Group

During tax time, we hold meetings with the [Tax Practitioner Stewardship Group](#) (TPSG) to discuss any emerging issues, share our progress, and take on board your ideas. We publish key messages at [TPSG – tax time updates](#).

You can also keep up to date with the latest information by subscribing to our weekly [Tax professionals newsletters](#).

Tax returns

We will aim to finalise the majority of electronically lodged current year tax returns within 12 business days of receipt. This includes both individual and non-individual tax returns.

Tax returns lodged on paper could take up to 50 business days from receipt to be finalised. You should lodge electronically to benefit your client, as this will result in the quickest turn-around time.

If a tax return is incomplete, incorrect, needs checking or relates to a prior year, it may take us longer to finalise. In some cases, we will need to contact you for additional information. Find out how to [prevent delays in processing returns](#).

We will continue to send you a weekly *Tax return status* report. This will help you keep your clients' up to date and provide the best client experience and reduce unnecessary calls to you or us. See what happens [after you lodge](#).

Amendments

We will aim to finalise the majority of electronically lodged amendments within 20 business days of receipt. Amendments lodged on paper could take up to 50 business days from receipt to finalisation.

For details of our performance measures, see [current year commitments to service](#).

Update your client list

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Prepare-for-tax-time/Update-your-client-list/>
- Last modified: 20 Jun 2022
- QC 45687

How to update your client list to add new clients and remove those you no longer represent.

On this page

- [How to review your client list](#)
- [New clients](#)
- [Removing clients](#)

How to review your client list

It is important to undertake regular reviews of your client list to add any new clients and remove those you no longer represent

You can review your client list online using [Online services for agents](#) or the [practitioner lodgment service](#).

To add or remove clients in *Online services for agents*, refer to the [my practice section](#) of the user guide.

New clients

Your authority to act on behalf of a new client for lodgment purposes only takes effect from the day we receive notice. To ensure new clients are covered by your [lodgment program](#) for 2022–23, you must notify us of your authority to act by 31 October 2022. You cannot notify us on the next business day.

Once you have notified us, you can [view copies of their past income tax notices](#) of assessment from 2004–05 onwards and copies of their tax returns if lodged after 2010 in *Online services for agents*.

If you accept a new client for income tax purposes after 31 October 2022, you should check the lodgment due date for the client on your client list. If they were previously a self-preparer, they will not be covered by your lodgment program and may need to lodge by an earlier due date.

If your client has one or more prior year tax returns overdue, their due date is 31 October 2022.

Removing clients

Lodging a final return or completing a non-lodgment advice does not remove the client from your list. For clients you no longer represent, you also need to [remove the client](#) in *Online services for agents* or the *practitioner lodgment service*.

Check your clients' lodgment program due dates

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Prepare-for-tax-time/Check-your-clients--lodgment-program-due-dates/>
- Last modified: 31 May 2022
- QC 45688

The lodgment [due dates](#) for your clients will be available in *Online services for agents* by the end of July.

In [Online services for agents](#) you can view income tax due dates at:

- Client summary – For action or [Income tax](#) Not lodged
- Income tax lodgment status – [On-demand reports](#).

If your clients have one or more prior year tax returns overdue as at 30 June, their current year tax return due date is 31 October.

If all overdue prior year returns are lodged by 31 October, the current year tax return will be due as per your lodgment program. The updated due date can take up to three weeks after 31 October to update.

Overdue prior year returns cannot be lodged on the next business day. They must be lodged by 31 October for your client's current year return to be covered by your lodgment program.

If you have clients who have been prosecuted for non-lodgment of prior year

returns, then the current year tax return due date may have changed.

Lodgment and payment due dates may change where your client circumstances change – for example, by the processing of a prior year amendment.

[Updating your client list](#) regularly will help your practice to manage client due dates.

If your client's due date for lodgment does not display, or you are unsure of your client's lodgment due date, phone us on 13 72 86 Fast Key Code 1 3 2 for clarification.

Advise us when a return is not required

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Prepare-for-tax-time/Advise-us-when-a-return-is-not-required/>
- Last modified: 31 May 2022
- QC 45692

How to advise us if your client is not required to lodge a tax return, so we can update our records.

On this page

- [How to notify us](#)
- [If you don't tell us](#)
- [Low income earners](#)

How to notify us

Let us know if your client is not required to lodge a tax return for a particular year or future years so we can update our records.

The best way to advise us that a return or further return is not required is by either:

- Online services for agents – see [non-lodgment advice](#)
- [practitioner lodgment service](#).

Remember to notify us before the due date if [lodgment is not required](#) or [further returns are not necessary](#).

If no further returns are required or you will no longer represent the client, you need to [remove the client](#) from your client list.

If you don't tell us

Make sure to tell us so you will avoid:

- compliance action that may take place once the return becomes overdue
- preparation, lodgment and processing of a nil return.

Low income earners

Remember that even if their income is under the tax-free threshold, some [low income earners may need to lodge](#).

Review security to stop fraud and protect your clients

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Prepare-for-tax-time/Review-security-to-stop-fraud-and-protect-your-clients/>
- Last modified: 20 Jun 2022
- QC 45695

How to protect your clients and practice from fraud by reviewing security practices and avoiding tax scams.

On this page

- [Security procedures](#)
- [Talking to your clients about scams](#)

Security procedures

Tax practitioners hold a large amount of client, staff and business information that is of interest to identity thieves.

Review your security procedures to help stop fraud and protect your clients and your practice. We recommend you:

- never access online government services via a hyperlink in an email or SMS — only access via an independent search
- [check the proof of identity](#) for all new clients and [question discrepancies](#) before you prepare and lodge their returns
- ensure your computer systems and other devices have up-to-date security and anti-virus software to protect against cyber attacks
- avoid using USBs or external hard drives from an unfamiliar source
- enable multifactor authentication where available
- review staff accesses, remove access for anyone who shouldn't have it and update passwords regularly
- keep your electronic devices and premises secure at all times
- talk to your clients and staff about the importance of

- keeping personal information secure – including user IDs, passwords and tax file numbers (TFNs)
- exercising caution when clicking on links or opening attachments in unsolicited or unfamiliar emails, SMS or on social media.

If you experience a [data breach](#), phone us as soon as possible on 1800 467 033 Monday to Friday, 8:00 am–6:00 pm. We can apply measures to protect your business, staff and clients where necessary.

Learn more about how to protect yourself by reviewing our [top cyber security tips](#) and [security advice for tax professionals](#).

Talking to your clients about scams

You can help your clients understand the risks of scams and identity crime.

There are some tell-tale signs that can help clients [identify an ATO impersonation scam](#). We will never:

- send them unsolicited automated calls
- threaten them with arrest or insist they stay on the phone until a debt is paid
- cancel or suspend their TFN
- request payments through unusual methods like
 - cryptocurrency
 - cardless cash
 - gift vouchers or bank transfers to private accounts
- ask them to pay a fee in order to receive a refund.

If you become aware that your client has paid or provided personal information to a scammer, ask them to phone us on 1800 008 540 to make a report straight away.

Simple steps can also help your clients [protect their personal information](#) from criminals. You can remind them to:

- not give out personal identifying information unless they trust the person they're speaking with
- be careful when downloading attachments or clicking links, even if the message seems to come from someone they know
- install the latest security updates and run regular anti-virus and malware scans
- create strong passwords, and don't share them with anyone.

Before you lodge

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time->

[2022/Before-you-lodge/](#)

- Last modified: 20 Jun 2022
- QC 45696

Tips and links to help check your clients' tax returns before lodging and avoid delays. Before lodging your clients' tax returns you should:

- consider their [residency](#) and [foreign income](#) for tax payable in Australia
- use the [pre-filing service](#) to check information is accurate
- ensure [work-related expense](#) claims are correct and meet the rules
- help [prevent delays](#) in processing by checking for common errors before lodging.

Processing may be delayed if there are incorrect or incomplete details in returns.

If your client is claiming the [Medicare levy exemption](#) they will need to obtain a *Medicare Entitlement Statement* from Services Australia before lodging their tax return. They need to complete this form each year they wish to claim the exemption.

If your client does not qualify for an exemption, they will be subject to a [Medicare levy](#) of 2% of their taxable income. This applies regardless of whether or not they have private health insurance.

In addition to the Medicare levy, your client may have to pay the [Medicare levy surcharge](#). This applies if they do not have the appropriate private patient hospital cover for any period during the financial year and they earn above a certain income.

You cannot claim the net medical expenses tax offset in the 2019–20 and later income years. Legislation passed in 2014 abolished this offset from 1 July 2019.

Follow these links for what else to consider before lodging your clients' tax returns:

- [Low income earners may need to lodge](#)
- [Data matching](#)
- [Sharing economy](#)
- [Business industry code reporting](#)
- [Income and deductions](#)

Prevent delays in processing returns

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Prevent-delays-in-processing-returns/>
- Last modified: 31 May 2022
- QC 45697

Find out how to prevent delays in processing tax returns and when longer processing times may occur.

On this page

- [What may lead to delays](#)
- [Avoid common errors](#)
- [Omitting income](#)
- [Client details don't match our records](#)
- [Providing additional information](#)
- [Tips for specific subjects](#)

What may lead to delays

We process most electronically-lodged tax returns within 12 business days and strive to maintain [our service commitment](#). However, longer than standard processing times occur when:

- we need to cross-check data with other government agencies (including Services Australia – Centrelink and Child Support)
- your client has a debt with us
- your client is insolvent
- a tax file number (TFN) has been compromised
- we have queries about information provided in a tax return.

When these situations arise, we usually need to review the details. If necessary, we will adjust the tax return or contact you.

Avoid common errors

Common errors that may hold up the processing of a tax return include:

- Providing incorrect information – for example, private health insurance policy details do not match.
- Lodging duplicate returns for the same year – if your client has already lodged their tax return and needs to correct a mistake, you must request an amendment. It is best to wait for the original lodgment to complete prior to lodging an amendment.
- Repeating information – if you have already declared information at a previous question then there is no need to repeat it as additional information.
- Including information from a prior year return that is not relevant for the current year return. Where you roll over details from a previous year's return in your software, make sure you delete information that is no longer relevant (including additional information).

Omitting income

You should wait for the [pre-fill report](#) to become available before lodging clients' tax returns. This will ensure you do not omit any income and help avoid processing delays.

We cross-check information provided by third parties to ensure all income is declared on a tax return. If we identify a discrepancy, for example where interest has been omitted, we will adjust the return with the information provided. We may

phone you to confirm the discrepancy, which can delay processing.

You may have clients that received additional government payments in the 2021–22 financial year, such as JobSeeker. These payments will be available in the pre-fill report and need to be included in your client's tax return.

If your clients received the [COVID-19 Disaster Payment](#) that was administered by Services Australia due to the Greater Melbourne lockdowns in the 2020–21 income year, this payment has been reclassified as non-assessable non-exempt income. If you've already lodged your clients' tax return, you will need to lodge an amendment.

Getting the tax return right the first time will avoid delays, penalties, interest and repayments.

Client details don't match our records

Before lodging your clients' tax returns:

- confirm details with your client – particularly their name, addresses, TFN and date of birth
- compare their details with those on our systems
- update any incorrect details.

If you transfer details from a previous year's tax return, ensure the details in your software are correct before lodging.

When lodging tax returns for multiple years (even if you are lodging them on or around the same day) ensure your clients' details are correct on all returns.

For more information see [Name changes for individuals and sole traders](#).

Providing additional information

Including additional information in a tax return will delay processing as we need to check the information you provide. In most cases, it will take longer than 12 days to review and confirm that information.

Include:

- Requests for advice that directly affect the calculation of tax for that specific tax return, such as
 - querying if an item in the return is eligible for inclusion as taxable income
 - determining if private binding rulings relate to this return.
- Details we request to be included as additional information, for example, when a client
 - contributed to more than one super fund or retirement savings account
 - is not an Australian resident and intends to claim a credit that the trustee has paid on their share of income from a resident trust.
- Software problems

- include details of information you cannot enter at a particular field or label, including the value and field or label names.
- Foreign income – always include
 - net foreign income from a tax treaty country
 - foreign income tax offset to be calculated by us.

Leave out:

- additional information if it is not relevant to the outcome of the income tax assessment
- additional information you have carried over from the previous year, unless it is current for the tax return being lodged
- information such as personal details (for example, family breakups) or work-related expenses
- written notes – such as 'final', 'nil return', 'please issue a notice of assessment', 'minutes', 'statement of distribution', 'other', or any numeric symbols
- information that is already included elsewhere in the tax return.

Tips for specific subjects

See a summary of what to include and what to leave out for:

- [Primary production](#)
- [Lump sum payment in arrears](#)
- [Non-residents](#)
- [Private health](#)
- [Rental information](#)

Primary production

Include electing to withdraw from primary production averaging provisions:

- An election must be made in the year of the tax return when your client first wants to withdraw. Include the date of withdrawal and quote section 392–25 to apply.
- Special or taxable professional income (or both) for primary producers when averaging details have not been applied in the previous year or years.

Leave out averaging provisions that have been applied correctly in previous years.

Lump sum payment in arrears

Include the amount of the lump sum and the breakdown of the amount of payment in arrears for each income year involved. This is required to correctly calculate a tax offset, if eligible. This applies to lump sum payment in arrears (LSPIA) on tax returns either at:

- Q7 labels Y or Z
- Q24 label Y.

For further detail on what to declare and what to leave out in these labels, refer to [Lump sum payments in arrears tax offsets](#).

Non-residents

Part-year resident and non-resident clients with interest and dividend income should complete fields as follows.

Include:

- details of amounts for interest and unfranking dividend income
- the country of residency, where unfranking dividends are to be returned. This will ensure the correct rate for the dividend income is applied.

Leave out:

- dates of entry and exit for the 'Australia client resident under 183 days' test.

Full year non-residents should complete fields as follows.

Include:

- interest and unfranked dividend income for the individual tax return at
 - gross interest item 10 label L
 - unfranked dividends item 11 label S.

If the unfranked dividend income is not under an international agreement, then a rate of 30% is applied automatically by our system.

If the rate is 15%, then include either your client's:

- overseas postal or residential address
- country of residence.

Private health

Leave out:

- Where an Australian private health insurance fund name is not included on the drop-down list, select Other – ATO use only. It's not necessary to include details in additional information.
- As overseas funds are not eligible for the tax offset, do not include these details or any reference to them or make a private health insurance rebate claim.

Rental information

Leave out:

- information the rental property did not derive an income
- information the rental property is now the owner's own home
- the date the rental property was sold

- general information regarding rental income, expenses or property.

Rental information can be included if there is specific information not shown in the tax return or the *Rental property schedule* that affects the calculation of that specific return.

Low income earners may need to lodge

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Low-income-earners-may-need-to-lodge/>
- Last modified: 31 May 2022
- QC 45698

If your client's taxable income is under the tax-free threshold, they may still need to lodge a tax return.

On this page

- [When you need to lodge](#)
- [If you're not sure whether to lodge](#)

When you need to lodge

Common reasons for needing to lodge a tax return when under the tax-free threshold include if the client either:

- had pay as you go (PAYG) withheld from payments received during the year
- had a reportable fringe benefits amount on their income statement or PAYG payment summary
- had reportable employer superannuation contributions on their income statement or PAYG payment summary
- made a loss or can claim a loss made in a previous year
- were an Australian resident for tax purposes and had exempt foreign employment income and \$1 or more of other income
- were entitled to the private health insurance rebate but did not claim their correct entitlement as a premium reduction
- were a liable or recipient parent under a child support assessment, unless both of the following applied
 - they received one or more Australian Government allowances, pensions or payments (listed on the *Individual tax return instructions 2022* at [question 5](#) or [question 6](#)) for the whole year
 - their income was less than \$27,063.

If you're not sure whether to lodge

If you're unsure whether to lodge, refer to [Do you need to lodge a tax return? 2022](#).

Residency tests for tax purposes

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Residency-tests-for-tax-purposes/>
- Last modified: 31 May 2022
- QC 45699

The tests we use to work out residency status for your clients for tax purposes are not the same as residency tests used by other Australian agencies for other purposes, such as immigration.

Advise your clients that if they reside in Australia for less than 183 days in a financial year, they may still be a [resident for tax purposes](#).

To help you and your clients understand their residency for tax purposes, use our online tool [Are you a resident?](#) to determine your client's situation.

Remember:

- The [183-day test](#) only applies to individuals arriving in Australia.
- There are separate rules for [working holiday makers](#).
- Individuals who are dual residents benefit from [tax treaties](#).

Refer to scenarios in [Australian and foreign residents examples](#).

Foreign income

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Foreign-income/>
- Last modified: 31 May 2022
- QC 45701

Find out what foreign income your clients need to declare on their tax returns.

On this page

- [Foreign income sources](#)
- [Reporting foreign income](#)
- [Exchange of data](#)

Foreign income sources

Your clients must declare all income they receive from foreign sources during the financial year in their tax returns.

[Foreign and worldwide income](#) includes:

- business income
- foreign employment income
- most pensions and annuities (including from managed funds)
- income streams from super funds
- bank interest
- dividends
- royalties
- rent
- capital gains
- personal services income.

Reporting foreign income

Help your clients get their tax returns right by advising them that:

- In some instances, they must include foreign income amounts that are attributed to them under Australian tax laws, even when the amounts are not actually received by them.
- Certain foreign employment income is exempt from tax in Australia, but they may still need to include it in their tax returns.
- If they paid foreign tax in another country on income they received, they may be entitled to an Australian foreign income tax offset that stops them paying tax twice.

For tax residency and what to report, see [Coming to Australia or going overseas](#).

Exchange of data

The data we exchange with other countries has increased. This includes data we get through international agreements and the Australian Transaction Reports and Analysis Centre (AUSTRAC).

Financial data is exchanged automatically using the [Common Reporting Standard](#).

Data matching

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Data-matching/>

- Last modified: 20 Jun 2022
- QC 45703

Ensure your clients provide all their income when lodging their tax return early as we match it with third-party data.

On this page

- [Third-part data sources](#)
- [Using pre-filled and third-party data](#)
- [What to include in tax returns](#)
- [Expanding our data matching](#)

Third-party data sources

We receive information from third-party sources that we use for a range of activities, including data matching. This helps taxpayers get their tax returns right.

We receive information from a variety of third-party sources, including:

- employers
- financial institutions
- companies
- private health funds
- businesses
- government agencies.

We use this data for [data matching](#) against information taxpayers report in their tax returns.

Matching data ensures that taxpayers declare all their income, offsets and exemptions correctly. It helps to reduce errors and [prevent delays in processing returns](#).

Using pre-filled and third-party data

Much of the matched data is [pre-filled](#) in taxpayer returns. Pre-filled data is available from 1 July, with most data finalised by the end of July. Some data is received later, like trust distributions.

Last year we amended over 400,000 individual tax returns before issuing tax assessments. We used third-party data that was available through your pre-fill service yet was omitted from the clients' tax returns.

We also corrected tax returns for around 180,000 individual taxpayers with discrepancies. We were able to validate information using third-party sources after the issue of their tax assessments.

What to include in tax returns

Take extra care when preparing your clients' tax returns at the start of the financial year, ideally once their pre-filled data has been completed. Remind your clients they

need to provide all the necessary information, including income or tax not already pre-filled.

Some government payments are taxable but not pre-filled, such as pandemic leave disaster payments. These will need to be added.

Clients with a spouse will need to provide a reasonable estimate of their income. This will enable an accurate assessment of their private health insurance rebate and any Medicare levy surcharge to be determined.

Expanding our data matching

With improved data available from more sources, we are expanding our data matching to include areas such as:

- crypto asset transactions
- sharing economy — accommodation providers
- property management reports
- novated lease vehicle information.

Sharing economy

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Sharing-economy/>
- Last modified: 31 May 2022
- QC 49118

If your clients are engaged in the sharing economy, include their income and deductions in their tax returns.

On this page

- [Sharing economy activities](#)
- [Digital platforms](#)
- [Ride-sourcing services](#)

Sharing economy activities

The [sharing economy](#) is economic activity through a digital platform (such as a website or an app) where people share assets or services for a fee.

Sharing economy activities include:

- ride-sourcing (also known as ride-sharing) – transporting passengers for a fare
- renting out all or part of a home for a short-term basis
- sharing assets, such as

- personal assets, like boats, cars or caravans
- storage or business spaces, like car parking spaces or offices
- personal belongings, like tools or sports equipment

- providing services, such as
 - delivering goods, like food or parcels
 - performing tasks and activities for other people, like odd jobs, cleaning or running errands
 - providing professional services, like web or trade services.

See details of [income and deductions](#) to be included in tax returns.

Digital platforms

If your clients provide goods or services through digital platforms, consider how income tax, goods and services tax (GST) or any other tax applies to their earnings.

Ride-sourcing services

If your clients are providing [ride-sourcing](#) services, they need to:

- [get an Australian business number](#)^{EQ} (ABN), and
- [register for GST](#).

This is regardless of how much they earn.

Business industry code reporting

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Before-you-lodge/Business-industry-code-reporting/>
- Last modified: 31 May 2022
- QC 45704

If a client's business has changed purpose over time, update the business industry code when lodging their tax return.

On this page

- [Updating a business industry code](#)
- [Operating multiple businesses](#)
- [Keeping codes current](#)

Updating a business industry code

Many businesses change purpose over time. This tax time, take the opportunity to

check that your clients' business industry codes are correct and update if necessary.

Use the [Business industry code tool](#) to check what your client's business industry code should be. If it needs updating:

- enter the new code in their next tax return
- change the code on the [Australian Business Register](#)²³.

Operating multiple businesses

For clients operating more than one type of business:

- select the main business activity
- indicate they operate multiple businesses at the relevant label in their tax return.

Do not use information from multiple businesses. This could mean the business is incorrectly classified as outside the benchmarks.

Keeping codes current

Having the right code in your clients' tax returns can:

- stop us contacting you and your clients unnecessarily
- prevent delays in processing tax returns
- ensure your clients are not incorrectly identified for compliance activities
- ensure businesses receive the information and advice relevant to their business activity.

Once you have the correct codes, you can use the [small business benchmarks](#) to see how your clients' businesses compare against their competitors.

If your client's industry is not represented in our benchmarks, you can use the information in [Taxation statistics](#).

After you lodge

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/After-you-lodge/>
- Last modified: 31 May 2022
- QC 45689

We will keep you informed about the progress of your clients' tax returns and any delays.

On this page

- [Processing times](#)
- [Checking the status of a tax return](#)
- [Notice of assessment](#)
- [Other electronic communication to clients](#)

Processing times

We aim to process the majority of electronically lodged tax returns within 12 business days. If you can't lodge electronically, lodging a paper tax return can take up to 50 days for us to process manually. Find out how to [prevent delays in processing returns](#).

Provide relevant information to your clients to manage their expectations about when they will receive their notice of assessment. See further details about [our service commitment](#).

Checking the status of a tax return

We will keep you informed about the progress of your clients' tax returns and any delays so your clients will know to expect their notice of assessment.

We let you know about the progress of your clients' tax returns in several ways, including:

- [Tax return status email](#)
- [Online services for agents](#)
- [Confirmation of refund SMS](#)

Tax return status email

We'll email you a weekly report where there are processing delays with your clients' tax returns.

Your clients will first appear on the tax return status report 10 days after lodgment. They will remain on this report each week until we finish processing their tax returns. The lodgment date of your client's tax return will only display on the report when processing is delayed by 28 days or more.

The report will provide details of what may be causing the delay.

Online services for agents

You can view the lodgment and progress of your clients' tax returns in [Online services for agents](#). At Client summary select Lodgment then Income tax and History.

The outcome of a tax return will not be visible online until the tax return has been processed and the assessment amounts are dispersed to your clients' accounts.

Even when the issue date and assessment amount become visible, they are both subject to review and change until the notice of assessment has issued.

As we process your client's tax return, the Status and Outcome in *Online services for agents* may differ to the details provided in the *Tax return status* report.

Watch: Checking the progress of a return

Media: Checking the progress of a return

<http://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbubjw>¹⁷ (Duration: 2:03)

Confirmation of refund SMS

Your clients may receive a confirmation of refund SMS message from us. This SMS lets them know their tax return has been finalised and when to expect their refund in their nominated bank account.

For more information see [Current SMS and email activities – Tax and BAS agent emails](#).

Notice of assessment

You can view a client's notice of assessment in [Online services for agents](#). At Client summary select Lodgment then Income tax and History.

You can also view the client's notice of assessment in Communication history.

For more information see [Your notice of assessment](#).

Other electronic communication to clients

If your client has created a myGov account that is linked to the ATO, they will receive their notice of assessment, tax receipts and most communication from us electronically via their [myGov Inbox](#).

Communications sent to your clients via their myGov Inbox will not be sent to you in paper form. You can view those communications in [Communication history](#) in *Online services for agents*.

You can choose where our digital communications are sent using [Communication preferences](#) in Online services for agents.

TPSG – tax time updates

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG--tax-time-updates/>
- Last modified: 03 Oct 2022

- QC 41004

During tax time, we meet regularly with members of the Tax Practitioner Stewardship Group (TPSG) to share mutual progress, emerging issues and ideas.

Review key messages from meetings as they're updated:

- [Tax time 2022 update – 27 September](#)
- [Tax Time 2022 update – 30 August](#)
- [Tax Time 2022 update – 16 August](#)
- [Tax Time 2022 update – 2 August](#)
- [Tax Time 2022 update – 26 July](#)
- [Tax Time 2022 update – 19 July](#)
- [Tax Time 2022 update – 12 July](#)
- [Tax Time 2022 update – 5 July](#)

For more information on what's new and what's changed, see [Tax Time 2022](#).

Tax Time 2022 update – 27 September

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---27-September/>
- Last modified: 03 Oct 2022
- QC 70484

The Tax Practitioner Stewardship Group (TPSG) Tax Time meeting was held on 27 September 2022. Key messages from the discussion are listed.

On this page

- [Attendance](#)
- [Welcome](#)
- [Action item updates](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Useful links](#)

Attendance

TPSG external member apologies:

- Mark Morris, BNR partners
- Matthew Addison, Institute of Certified Bookkeepers
- Phil McCann, McCann Financial Group
- Peter Thorp, Australian Bookkeepers Association
- Steven Inglis, Findex.

Welcome

Members were welcomed and advised of changes to ATO representatives for the meeting.

Action item updates

Members were advised the item regarding actions an agent should take after a tax record has been locked (to protect from fraudulent claims) is in progress, an update will be provided out of session.

Members were advised that process changes have been implemented to address the delays in processing of returns with lump sum E amounts, with most returns now being processed within 28 days. The item has now been closed, any further exceptions to be reported to the secretariat.

Members were advised that in response to the feedback we have updated our webpages to incorporate changes to the [Crypto record keeping](#) – ‘Tips for protecting crypto asset records’.

ATO updates

Updates were provided from:

- ATO Systems and Digital services
- Service Delivery
- Marketing and Communication
- Superannuation and Employer obligations.

No significant issues were identified and tax time is progressing well. Key points noted included:

- There are currently no system issues to report.
- Individual lodgments for the current year are tracking slightly higher than last year.
- Inbound call drivers remain the same; with requests for linking codes and payment arrangements being the top reason to call.
- We have continued to focus our communication activities on supporting agents during tax time, providing information on key topics, including
 - the Tax practitioner assistance service for agents who are unable to resolve a matter relating to their client through existing channels
 - our Tax professionals newsletters included information about how agents can protect sole trader clients in avoiding common tax time mistakes, GST fraud and a client letter campaign relating to non-pursued debts
 - the newsletters also included information about the upcoming Taxpayer Charter review, updating client financial account details, changes to our General and shortfall interest charges and a message from Deputy Commissioner, Hoa Wood
 - the new look digital Cash Flow Coaching Kit, which makes it easier to start cash flow and budgeting conversations to assist your small business

clients. Information for small businesses has also focused on home-based business and motor vehicle expenses

- the new director identification number (director ID), including a video which walks clients through how to apply for their director ID online. The fastest way to get a director ID is to apply online using the myGovID app. We have further communications, including an advertising campaign targeting directors underway soon, as we experience a high number of call enquiries for assistance.

Optus data breach discussion

Members noted their concerns regarding the breach and potential impacts from a taxation and superannuation perspective. Key points from the discussion:

- We are aware of the recent Optus data breach.
- ATO systems have not been affected and the data breach does not provide a malicious party with direct access to tax, super and registry records. However, we are aware of the potential fraud and identity theft risks associated with taxpayers' personal data having been compromised.
- We are continuing to work with Optus and the Australian Cyber Security Centre (ACSC) to identify and mitigate these risks.
- We take data security extremely seriously and we have a number of safeguards and systems in place to protect taxpayers.
- As the situation develops, we will work closely with any taxpayers and agents who may be affected by the breach to offer our assistance. We encourage taxpayers and agents to consider the material available on [Data breach guidance for individuals](#).
- Tax agents can improve their lines of defence by ensuring they exercise additional care and due diligence, including following the Tax Practitioner Board's [proof of identity requirements for client verification](#)²⁷. Strong client verification helps to protect tax agents, their clients, and Australia's tax and superannuation systems from misuse and abuse due to identity theft and related issues.
- Our [Strengthening client verification guidelines](#) outlines the steps agents should undertake in relation to client identity verification. We are asking that agents perform identity checks for
 - all new clients including representatives of new clients
 - new representatives of existing clients
 - existing clients, where you have concerns the client may not be who they say they are
 - existing clients who may have been impacted by the Optus data breach.
- myGovID users who do not already have an IP3 (strong) credential are encouraged to step up to IP3. See [myGovID and RAM for tax professionals](#) for more information about myGovID for tax agents.
- We have existing processes for taxpayers whose identity has been stolen or misused. Our Client identity support centre can give taxpayers information, advice and assistance to re-establish their identity and ensure their tax records

are protected.

- If members receive any questions on the security of TFNs, ABN's, BAS, please direct them to us for commentary.

Other useful links

Further information for any clients that have been impacted by the Optus data breach can be found in publicly available material at:

- [ACSC advice for those affected by the data breach](#)^{EQ}
- [IDCare Response fact sheet for Optus data breach](#)^{EQ}.

For practical tips see the ACSC's [Have you been hacked](#)^{EQ}.

Member issues and insights

Update on previously reported issues

A member queried the process to follow where there is a discrepancy in the pre-fill data.

We advised discrepancies between the information sent to your clients and the information reported to us for pre-filling needs to be resolved with the data provider before you lodge your client's return.

If you are unable to resolve the discrepancy or have notification that an income or account does not belong to your client, we prefer you to contact us online using [Practice mail](#) in Online services for agents, using:

- the topic Income tax
- with the subject Pre-filled tax return data incorrect.

A member queried the status of director ID registrations and whether they could include details in an upcoming professional association webinar.

We provided communication content to the member for inclusion in the webinar.

A member raised a query with respect to franking.

We advised the member that a representative would be in contact to discuss further.

A member suggested some potential public advice and guidance we could consider.

We requested members to send their PAG suggestions to the secretariat.

Useful links

- [A message from Hoa Wood - September 2022](#)^{EQ}
- [Debts on hold](#)
- [Tax practitioner assistance service](#)
- [Cash flow coaching kit](#)^{EQ}

- [Ransomware](#)[↗]
- [Claiming a tax deduction for expenses for a home-based business](#)
- [Claiming a tax deduction for motor vehicle expenses](#)
- [Pre-filing 2022](#)

Tax Time 2022 update – 30 August

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---30-August/>
- Last modified: 08 Sep 2022
- QC 70340

The Tax Practitioner Stewardship Group (TPSG) Tax Time meeting was held on 30 August 2022. Key messages from the discussion are listed.

On this page

- [Attendance](#)
- [Welcome](#)
- [Action item updates](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Other business](#)
- [Useful links](#)

Attendance

TPSG external member apologies:

- Mark Morris, BNR partners
- Ken Thomas, Etax Accounting
- Mark Chapman, H&R Block
- Steven Inglis, Findex
- Warren Seeto, Clarity Professional Group.

Welcome

Members were welcomed and advised of changes to ATO representatives for the meeting.

Action item updates

Members were advised the item regarding call centre scripting when lodging Single Touch Payroll (STP) on behalf of an employer client is being progressed, with a further update to be provided in due course.

Members were advised that process changes have been implemented to address the delays in processing of returns with lump sum E amounts, with most returns now being processed within 28 days. The item will remain open until the next meeting to monitor for any exceptions.

ATO updates

Updates were provided from:

- ATO Systems and Digital services
- Service Delivery
- Marketing and Communication
- Lodge and Pay
- Individuals
- Small Business
- Superannuation and Employer obligations.

No significant issues were identified and tax time is progressing well. Key points noted included:

- There are currently no system issues to report.
- Individual lodgments for the current year are tracking slightly higher than last year.
- The average wait time across the agent queues is tracking at around 2 minutes.
- A large percentage of records continue to be finalised through STP.
- Our communication focus is
 - supporting agents during tax time
 - fraud and cyber security, including an advertising campaign about GST fraud to raise awareness of the fraudulent activity occurring under Operation Protego.
- The latest videos released for tax agents include
 - [Lodgment support options](#)^{EQ}
 - [Fraud and identity crime protection](#)^{EQ}.
- The Tax professionals newsletter includes information about
 - supported lodgment options
 - upcoming STP correspondence to employers
 - Director ID
 - changes to our automated tax return status emails
 - Fast Key Codes for our phone support queues
 - submitting GST advice and private ruling requests via Online Services for Agents (OSfA).
- Lodge and Pay continues to focus on enforcement activity, with telephony campaigns due to increase in coming months. Director Penalty Notices and disclosure of business tax debt awareness letter campaigns will begin during September.

Enhanced myGov

An overview was provided to raise awareness about the myGov website changes, with the platform transition taking place on 5 September 2022. Members were asked to provide initial support to their clients during the transition period, with impacted users being individuals and sole traders. The change has been communicated in the Tax professionals and BAS agent newsletters since the beginning of August.

For further information see the video [myGov is changing soon](#)²⁷.

Member issues and insights

Update on previously raised issues

A member queried what actions an agent should take after a tax record has been locked (to protect from fraudulent claims).

We advised that we will consider some communications to support agents.

Member comments

A member requested additional 2022 tax time lodgment statistics to be provided.

These statistics were provided to members out of session.

A member queried when [Eligible COVID-19 business grants and support programs](#) will be updated to include newly eligible COVID-19 business grants and support programs.

We advised it would investigate.

A member advised that the exposure draft legislation was released on the small business boost, noting there could be an increase in questions on the eligible expenditure for the technology boost.

Other business

As tax time is proceeding well, it was agreed that the next meeting should be at the end of September 2022.

Useful links

- [Supported lodgment options](#)
- [Check the progress of your tax return](#)
- [Copies of tax documents request](#)
- [Tax agent phone services \(Fast Key Code\) guide](#)
- [408 Pandemic event visa](#)

Tax Time 2022 update – 16 August

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---16-August/>
- Last modified: 25 Aug 2022
- QC 70257

Key messages and themes from the Tax Practitioner Stewardship Group (TPSG) Tax Time meeting, held on 16 August 2022.

On this page

- [Attendance](#)
- [Welcome](#)
- [Action item updates](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Useful links](#)

Attendance

TPSG external member apologies:

- Mark Morris, BNR partners
- Ken Thomas, Etax Accounting
- Mark Chapman, H&R Block
- Steven Inglis, Findex
- Warren Seeto, Clarity Professional Group.

Welcome

Members were welcomed and advised of changes to ATO representatives for the meeting.

Action item updates

Members were advised the item regarding incorrect advice on the use of software service ID (SSID) and Relationship Authorisation Manager (RAM) is being progressed.

ATO updates

Updates were provided from:

- ATO Systems and Digital services
- Service Delivery
- Marketing and Communication
- Lodge and Pay
- Individuals

- Small Business
- Superannuation and Employer obligations.

No significant issues identified. Tax time is progressing well. Key points noted included:

- There are currently no system issues to report.
- Individual lodgments for the current year are tracking slightly higher than last year.
- 3.2 million self-prepared and 2.3 million agent lodged tax returns have been received.
- Contact centres are meeting 90% service standard.
- Our communication focus is
 - reminding businesses to include all assessable income in their tax return, as well as understanding the types of expenses they can claim
 - reminding agents to consider the need to check their client's family circumstances when completing returns
 - promoting Online Services for Agents (OSfA) as the quickest and easiest way for agents to access copies of tax documents for their clients.
- Two videos have been released for tax agents, focussing on
 - how agents can use the ATO app and our online services to help their clients with record-keeping, setting up a payment plan, and tracking the progress of returns
 - how agents can support their clients with navigating the treatment of investments and assets such as rentals and CGT (capital gains tax).
- The Tax professionals newsletter included information about
 - keeping the system fair and how the community, clients and agents can report suspected shadow economy behaviour or other illegal activity to the Tax Integrity Centre
 - draft guidance documents that have been released by the Tax Practitioner's Board for consultation
 - the release of Taxation statistics 2019–20, which provides a snapshot of Australia's tax and super systems.
- Lodge and pay continues to focus on enforcement activity. This week Lodge and Pay representatives met with a group of tax agents to understand the irritants and opportunities currently being experienced with payment plans.

Member comments

A member indicated that there was a delay in the processing of returns that included a Lump Sum E amount. The member indicated they would email examples for further investigation.

We advised that we would review any examples and provide an update at the next meeting.

Member issues and insights

Updates on previously raised issues

A member re-raised the issue of the tax treatment of government payments. We advised this issue is being looked into and a response will be provided.

Member comments

A member advised there is an emerging issue of uncertainty regarding documentation required to substantiate crypto asset transactions.

Several members requested we provide better guidance on crypto asset reporting requirements, to assist tax agents advise clients about the information needed from their crypto software transactions when lodging. We advised a check list would be a starting point to address this complex situation, advising further discussion will take place.

Useful links

- [Expanding Single Touch Payroll \(Phase 2\)](#)
- [Tax Time 2022 – Progress of return, payment plans & the ATO app \(video\)](#)^{EQ}
- [Help us keep things fair](#)
- [Tax-smart tips for your investment property](#)
- [News, events and resources](#)

Tax Time 2022 update – 2 August

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---2-August/>
- Last modified: 10 Aug 2022
- QC 70166

Key messages and themes from the Tax Practitioner Stewardship Group (TPSG) Tax Time meeting, held on 2 August 2022.

On this page

- [Attendance](#)
- [Welcome](#)
- [Action item updates](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Useful links](#)

Attendance

Role changes for attendees are noted below:

- Tracie Crowden was an apology, Gavin Hayhurst represented Superannuation and Employer Obligations.

TPSG external member apologies:

- Michael Croker, Chartered Accountants Australia and New Zealand
- Mark Morris, BNR Partners
- Neville Birthisel, Tax & Super Australia
- Tony Greco, Institute of Public Accountants
- Warren Seeto, Clarity Professional Group.

Welcome

Members were welcomed and advised of changes to ATO representatives for the meeting.

Action item updates

No action item updates for 2 August meeting.

ATO updates

Updates were provided from:

- ATO Systems and Digital services
- Service Delivery
- Marketing and Communication
- Lodge and Pay
- Individuals
- Small Business
- Superannuation and Employer obligations.

No significant issues identified. Tax time is progressing well. Key points noted included:

- There are currently no system issues to report.
- Lodgment for the current year is tracking slightly higher than last year.
- Contact centres are meeting 90% service standard.
- Our communication focus is about helping people to get deductions right this tax time, especially for COVID-19 related purchases of personal protective equipment.
- We delivered communications advising of the increase to fuel tax credit rates on 1 August 2022. Our fuel tax credit calculator provides assurance when applying the correct rates.
- The latest video for tax agents has been released, focussing on
 - differing tax implications for government COVID-19 support payments
 - clarifying which payments need to be included in your client's tax return this year.
- Our Tax Time podcast takes an in-depth look at crypto assets
 - including reporting income, like staking rewards

- when to declare income and capital gains or losses
- what to consider if a business wants to start accepting crypto.
- Highlights from the Tax professionals newsletter includes
 - employment income amendments are now in Online services for agents (OSfA)
 - foreign investment application fee has been increased
 - how to determine your client's residency for tax purposes
 - what to include if your client is receiving foreign income
 - what to do if your client has missed the 28 July 2022 super guarantee due date.
- Currently, 94.5% of Single Touch Payroll (STP) records have been finalised for the 2022 year. STP tax time reminders will issue this week.

Member comments

A member advised the super guarantee charge (SGC) communication package has good direction; however the timing would have been better if released before the beginning of July as software set up is required from 1 July.

Members suggested that we need to adjust messaging about the September quarterly SCG obligation due date.

Member issues and insights

Issues raised out of the session

A member raised an issue on payment arrangement plans defaulting. This issue will be discussed at an upcoming Lodge and Pay workshop.

An issue was raised by a member about guidance material on state government payments. This will be managed offline.

New issues

A member asked if there are processing issues with Australian Business Numbers (ABN) currently, noting it was taking longer than usual for ABN's to be issued.

We advised there is currently no significant processing backlog.

A member suggested as there is currently a lack of clear guidance on taxpayer's responsibilities when a loss is experienced with crypto it would be useful for a video to be released.

We advised messaging and content will be reviewed.

A member highlighted that tax agents are not being provided with correct call centre scripting when lodging STP on behalf of employer clients. Agents have been directed to use their client's SSID number during calls rather than their own SSID. The agent is also being directed to be appointed in the client's Relationship

Authorisation Manager (RAM).

We advised we would review scripting opportunities for improvement.

Useful links

- [Tax Time 2022 – Government COVID-19 support payments \(video\)](#)[↗]
- [Missed and late super guarantee payments](#)
- [Foreign income](#)
- [Residency for tax purposes – it pays to learn what you can claim at tax time](#)
- [COVID-19 test expenses](#)
- [Protective items, equipment and products](#)
- [Increase to foreign investment fees and penalties](#)[↗]
- Help us keep things fair
- [Systems advice and alerts](#)

Tax Time 2022 update – 26 July

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---26-July/>
- Last modified: 03 Aug 2022
- QC 70139

Key messages and themes from the Tax Practitioner Stewardship Group (TPSG) Tax Time meeting, held on 26 July 2022.

On this page

- [Attendance](#)
- [Welcome](#)
- [Action item updates](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Useful links](#)

Attendance

Role changes for attendees are noted below:

- Les De Wind was an apology, Jason Aitchison represented Lodge and Pay.

TPSG external member apologies:

- Debra Anderson, Tax Practitioners Board
- Mark Morris, BNR Partners
- Steven Inglis, Findex.

Welcome

Members were welcomed and advised of changes to ATO representatives for the meeting.

In response to content included in the key messages from the meeting held 19 July 2022, a member clarified that a working group focussed on crypto has been formed but includes only external members of the National Tax Liaison Group (NTLG) and not ATO members.

Action item updates

Action items below were closed as relevant information was disseminated on 26 July 2022.

A member advised that another building entity has collapsed and queried whether there was any advice for agents who have, or take on, an impacted employee client.

Our advice for agents supporting clients impacted by the collapse of their employer is as follows.

When a client approaches a tax agent following the collapse of the entity that had employed them, the tax agent should take the following steps to ensure the employee receives their super guarantee (SG) entitlements:

- Advise their client to check whether their super has been paid. They can do this by
 - using ATO Online (via their myGov account) to view the super contributions that have been paid into their fund by their employer
 - calling their super fund to see if their super has been paid.
- Agents and their clients can also use the [Estimate my super](#) tool on our website if they're unsure how much super their employer should have paid.
- If clients confirm their super hasn't been paid or hasn't been paid in full, they can contact us to ask for a review by using our [online tool](#) to report their employer.

We review every complaint about unpaid super that we receive. The earlier employees tell us if they know there is a problem, the greater chance we have of ensuring their super is paid.

When a company becomes deregistered, or an employer becomes insolvent, it can be difficult for us to recover SG owed to employees.

We work with insolvency practitioners to ensure that SG obligations are understood, which includes ensuring that employers pay all employee entitlements that are due and payable (including super).

We provide information on our website in relation to how super affects various [insolvency administrations](#).

Note: If an employee hasn't been paid wages or other amounts covered by enterprise bargaining, they should contact the Fair Work Ombudsman for support in recovering those amounts.

A member highlighted that accounting firms are struggling to get 2021 deferral requests approved, with slow response times or refusal causing concern in the agent community.

We committed to reviewing deferral request data (e.g., rate of approvals, refusals) to determine if there are any issues or opportunities to improve the agent experience.

Our approach is to support tax agents and their clients through the deferral program and concessional lodgments.

There hasn't been a change in ATO business rules regarding deferral approvals. Staff closely assess deferral requests based on individual circumstances. An increase in deferrals being partially approved has been noted. This can partly be attributed to the requested duration not falling within guidelines.

Agents experiencing challenges are urged to contact us for tailored support with their lodgment program.

Supported lodgment program and when to contact us

If a registered agent or their client is experiencing unexpected or unforeseen circumstances that affect their ability to lodge a client's return on time, they can request a lodgment deferral.

If an agent's entire practice has been disrupted, they're experiencing longer-term difficulties meeting their lodgment program or they're overwhelmed, they may be eligible for assistance through the [supported lodgment program](#), regardless of the size of their practice. The program co-designs a tailored lodgment program, based on their particular circumstances, that seeks to get them back on track.

Submitting a request for supported lodgment program assistance

Agents can submit a request for assistance through a supported lodgment program, by sending a request through Online services for agents Practice mail:

- select the topic Debt and Lodgment
- select the subject Supported lodgment program
- include the reasons for requesting assistance in the free text field.

We'll need to know:

- contact details, including contact name, email address and phone number
- the circumstances that have affected the agent's ability to meet lodgment program dates
- the steps they've taken to resolve these circumstances and the extent to which they're currently affecting their practice
- the approximate length of time they may need to overcome their current

situation.

In addition, we've recently updated our support material web content to make it simpler to find and access a range of helpful information in one [simple entry point](#).

ATO updates

Updates were provided from:

- ATO Systems and Digital services
- Service Delivery
- Marketing and Communication
- Lodge and Pay
- Individuals
- Small Business
- Superannuation and Employer obligations.

No significant issues identified. Tax time is progressing well. Key points noted included:

- As of 19 July, 1.1 million 2021–22 refunds have issued, totalling \$3.2 billion in refunds.
- Average refunds have increased compared to last year, partly due to the changes in the low and middle-income tax offset (LMITO).
- 19.4 million STP records have finalised in pre-fill, an increase on last year by 1.9 million and equates to about 93.2% of income statements finalised.
- An upcoming live Facebook event will coincide with a tax time media release highlighting key topics of interest and reminders for tax time.
- The latest tax time video for tax agents will be released this week. It explores a range of toolkits available to support agents assisting both individual and small business clients this tax time.

Member comments

Members queried if:

- larger than normal work-related deduction claims were contributing to the increased refund amounts
- the correlation between increased working from home expenses being claimed and a reduction of motor vehicle expenses in individual returns would be examined.

We advised that it's currently too early to examine and determine these types of patterns.

Regarding Operation Protego, a member shared instances where GST fraud is becoming more prominent in the community, and requested we communicate the rising trend to tax practitioners, alerting the profession to be more aware.

Member issues and insights

Issues raised out of the session

Members reported clients of registered agents had received myTax promotional material in error.

We advised the communication was intended to be issued to self-preparers who had lodged on paper within the last 12 months. It was found that the communication issued to clients of agents, who had lodged back-year returns via paper. Controls will be examined to minimise the possibility that these clients receive future communications.

A member shared examples of issues being experienced in relation to interest declared in 2021–22 tax returns and noting discrepancies and suggested some improvements.

We advised members the system is working as designed and is a practical example of why we recommend clients and agents wait until August to prepare returns, confirming that no further changes will be made this year.

A member requested we issue communications and requested Services Australia revise their current web content for pandemic disaster leave payments received.

We provided an update, confirming the assessable payments are not included in client's Centrelink payment summaries or pre-filled in their tax returns. Services Australia's website advises that the figure is included in a letter issued to clients.

In a recent live podcast with ATO Assistant Commissioner Tim Loh and General Manager of Services Australia Hank Jongen, viewers were advised they can obtain relevant payment figures by accessing either:

- their Centrelink online account
- the Centrelink app.

A member noted that a large majority of senior Australians don't have access to myGov or online accounts. We advised that options for these clients include checking their bank accounts or contacting Services Australia to confirm the amount, as the ATO doesn't have access to this data.

Useful links

- [Support for your practice](#)
- [Tax Time 2022 videos for the tax profession](#)
- [Strengthening client verification guidelines](#)
- [Tax time toolkit for investors](#)
- [Tax inVoice- Episode 49: Income, prefill and the Medicare levy](#)

Tax Time 2022 update – 19 July

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---19-July/>
- Last modified: 25 Jul 2022
- QC 70106

The Tax Practitioner Stewardship Group (TPSG) Tax Time 2022 meeting was held on Tuesday 19 July 2022. Key messages and themes from the discussion are listed.

On this page

- [Attendance](#)
- [Welcome](#)
- [Action item updates](#)
- [MYOB – Single Touch Payroll \(STP\) issues discussion](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Useful links](#)

Attendance

Role changes for attendees are noted below:

- Les De Wind was an apology, Dilek Temizkan represented Lodge and Pay.

TPSG external member apologies:

- Mark Morris, BNR Partners
- Matthew Addison, Institute of Certified Bookkeepers
- Mark Chapman, H&R Block.

Welcome

Members were welcomed and advised of changes to ATO representatives for the meeting.

Action item updates

Action items below were closed as relevant information was disseminated on 19 July 2022:

- A member queried whether any of the crypto tax software products on the market integrated with pre-fill.
- A member queried whether there were any planned communications that highlighted the general tax, main residence and capital gains implications for those operating in the shared economy. The member highlighted that there appears to be some misconception out in the community.
- A member suggested that an emphasis be placed on only claiming for COVID-19 expenses that have been incurred and not reimbursed. This would assist in ensuring that a claim is made once, by the eligible party.
- A member queried whether there were any updates regarding people impacted

by the floods, highlighting the approaching due date for business activity statements.

MYOB – Single Touch Payroll (STP) issues discussion

Members reported several issues associated with STP, which is impacting a subset of employers. MYOB is working on a fix. Employers should contact MYOB.

ATO updates

Updates were provided from:

- ATO Systems and Digital services
- Service Delivery
- Marketing and Communication
- Lodge and Pay
- Individuals
- Small Business
- Superannuation and Employer obligations.

No significant issues identified. Tax time is progressing well.

Member comments

A member queried why the pandemic leave payment isn't include in pre-fill, given it's assessable income.

We advised the pandemic leave payment is not currently under the data-sharing arrangement with Services Australia. Further work to have the payments included would be required. A conscious effort to focus on communicating the requirement to include the payment amount in returns was made for impacted clients.

A member advised that the Services Australia website informs clients that the pandemic leave payment will not be pre-filled.

Members indicated that the current communications regarding assessability, and the need to manually include pandemic disaster payment income, was not getting the reach or required cut-through.

A member advised the profession believe the ATO isn't supportive of third-party data providers or accounting software for calculation of crypto currencies and wanted clarification on the ATO's position.

We recommend using either an excel spreadsheet or third-party accounting software for record-keeping purposes.

A member advised the National Tax Liaison Group (NTLG) have a crypto working group and advised it's impossible to use excel for reporting crypto. A member's client has requested a private ruling as audit teams are unwilling to accept information from third-party exchanges.

We requested further information to be provided by the member, as it's unlikely

audit on crypto has occurred.

A member advised another building entity has collapsed and queried whether there was any advice for tax agents who take on an impacted employee client.

We advised that:

- checking super guarantee has been paid would be an initial check to do
- we would consider and report back on other tips and suggestions for tax agents of impacted clients.

Post-meeting update

We can confirm that a working group, focussed on crypto, hasn't been formed by the NTLG.

Member issues and insights

New issues

A member highlighted that accounting firms are struggling to get 2021 deferral requests approved, with slow response times or refusal causing concern in the practitioner community.

We advised there has been no change in ATO policy or procedures when assessing deferral requests. We acknowledged there's a large volume of requests on hand that are being worked through. Additional resourcing has been brought on to action the requests.

We committed to reviewing deferral request data (rate of approvals and refusals) to determine if there are any issues or opportunities to improve the practitioner experience.

A member queried the 2022 default lodgment due date for individual clients who have lodged prior returns late.

We confirmed that the default date in the scenario presented is 31 October. Further information about the [Tax agent lodgment program 2022–23](#) is available on our website.

Lodgment due dates for income tax clients will be available in Online services for agents by the end of July.

Useful links

- [Tax professionals – Tax Time 2022](#)
- [Support for your practice](#)
- [Occupation and industry guides](#)
- [TPSG – tax time updates](#)
- [Crypto asset investments](#)

Tax Time 2022 update – 12 July

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---12-July/>
- Last modified: 19 Jul 2022
- QC 70092

The Tax Practitioner Stewardship Group (TPSG) Tax Time 2022 meeting was held on Tuesday 12 July 2022. Key messages and themes from the discussion are listed.

On this page

- [Attendance](#)
- [Welcome](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Useful links and resources](#)

Attendance

Role changes for attendees are noted below:

- Les De Wind was an apology, Dilek Temizkan represented Lodge and Pay
- Andrew Watson was an apology, Kelly Norwood represented Small Business.

TPSG external member apologies:

- Mark Morris, BNR Partners
- Matthew Addison, Institute of Certified Bookkeepers
- Warren Seeto, Clarity Professional Group.

Welcome

Members were welcomed and advised of changes to ATO representatives for the meeting.

ATO updates

ATO Systems and Digital services

- There is stability across internal and external facing systems, with no exceptions or issues to report.
- Receipt of pre-fill dividend, interest and health insurance data is tracking well, with a majority of anticipated data received as per below
 - 67% of dividend data has been received
 - 71% of private health insurance data has been received
 - 83% of interest data has been received.

Member comments

A member queried whether any of the crypto tax software products on the market integrated with pre-fill.

The ATO advised that there are certain restrictions on the receipt of crypto trading data and that we would investigate and advise members.

A member advised that the pre-fill identifies that there has been crypto trading, however it does not provide the amount.

Service Delivery

- Call volumes have increased as expected but are being managed well.
- The average wait time across the tax agent queues is less than one minute.
- Lodgment is going well – safety nets were removed late on Friday 8 July.
- Refunds will be deposited into bank accounts later this week.

Member comments

A member queried whether the common topics or queries received by the contact centres would be published to ato.gov this year.

The ATO confirmed that this would occur. Common call drivers across all queues will be analysed and information will be published to assist the community.

Marketing and Communication

- The key tax time focus areas for communications this week include
 - industry-specific deductions
 - COVID-19 related income and deductions
 - knowing when to lodge a return
 - the tax treatment of crypto assets (media release and video content).
- The ATO will continue to emphasise the importance of
 - keeping correct records to substantiate claims and to declare correct income
 - only claiming business deductions that are directly related to earning assessable income.
- The *Tax professionals newsletter* will include articles on
 - reporting worldwide income for non-residents
 - helping your clients understand phase 2 of Single Touch Payroll
 - making sure your clients provide the right details for their taxable payments annual report (TPAR)
 - tips on using [Tax practitioner assistance](#)
 - an update of the Division 7A calculator and decision tool.
- Promotions commenced for eInvoicing week, which runs from 15 to 21 August 2022.

- This event aims to raise awareness of how businesses can get started using eInvoicing to send and receive digital invoices.
- The ATO appreciates businesses are keen to hear from their trusted advisers and those who are already using eInvoicing.
- The *Tax professionals newsroom* offers an information piece – Tips to get shares right this tax time – where you can find out about our focus areas for shares, to help you prepare for clients with these investments.

Member comments

A member queried whether there were any planned communications that highlighted the general tax, main residence and capital gains implications for those operating in the shared economy. The member highlighted that there appears to be some misconception out in the community.

The ATO advised that we would confirm the current extent and scope of planned messaging on this topic and would report back to members.

A member suggested that an emphasis be placed on only claiming for COVID-19 expenses that have been incurred and not reimbursed. This would assist in ensuring that a claim is made once, by the eligible party.

The ATO acknowledged the suggestion and will seek to reiterate this very important message in communications and via tax time spokesperson updates.

Small Business

No exceptions to report.

Member comments

A member queried whether the ATO had considered the approach adopted by the New Zealand Inland Revenue, where the publishing of credit agency information was used to influence engagement with those with unpaid debts.

The ATO confirmed we would engage with the Lodge and Pay area and seek to have the topic brought to the next TPSG quarterly meeting for discussion.

Lodge and Pay

No exceptions or issues to report.

Member comments

A member queried whether there were any updates regarding people impacted by floods, highlighting the approaching due date for business activity statements.

The ATO advised that there was no update at this time, however discussion on any strategies adopted will be held with members at one of the upcoming meetings.

Individuals

No issues or exceptions to report.

Superannuation and employer obligations

- 14.7 million income statements have been finalised and are available in pre-fill.
- 70% of employers have finalised, leaving close to 6 million yet to be lodged.
- Members were encouraged to remind clients, association members and their networks of the approaching 14 July deadline.

Member issues and insights

Reported issue updates

A member queried if the revised web content for the work from home transport expenses ruling could be reviewed prior to being published.

The ATO advised that the changes to the web content that were proposed in the most recent discussion paper, will be considered as part of an ongoing refresh of the web content. However, there is no timeframe as to when this will occur. The member will be contacted in due course, and the content may be brought to the Communications and Content Working Group for review.

Separate to this web content, there have been updates to the [Employees guide for work expenses](#). This includes content on the 'entitlement to a deduction' issue regarding occupancy expenses and the main residence exemption.

A member queried examples of client information showing as 'tax ready' prior to the pre-fill data being available.

Members were requested to send any examples to the TPSG mailbox.

The ATO advised that when an employer finalises employment data in STP, two separate processes occur:

1. There is an update in the income statement in myGov that shows that the Income Statement is 'Tax ready'.
2. A separate process sends the data to pre-fill tables supporting myTax, Online services for agents and practitioner lodgment service. Due to the volumes at this time of year, this process can take several hours.

There may be a discrepancy due to the timing between the two processes for some early lodgers, but with the majority of STP data being required to be finalised by 14 July, the ATO does not expect this to be an issue outside of this early peak period.

The ATO is considering how we better coordinate the two processes in future, but this will take some time and will not be fixed for this financial year.

A member highlighted the challenges of navigating multiple environmental

conditions and disasters and the potential impact on the small business population (building and construction industry as an example), suggesting the ATO consider the engagement approach.

The ATO has an adverse events framework, which guides our response to disasters. We also have industry specific focus areas, which include the building and construction industry. A combination of strategies forms our overall response to the environment.

An overview of the adverse events framework will be included as a topic at a future TPSG meeting.

A member reported receipt of an SMS that was addressed to a client, advising that they could lodge online (promoting this service). The client was registered with the agent and, even acknowledging the communication preferencing aspect, they are not a self-preparer and shouldn't have received the message.

Members were requested to send any examples to the TPSG mailbox for further investigation.

Examples have been received and are being investigated to identify issues associated with the data selection process. The SMS was only intended to be sent to individuals who lodged via paper in 2021. It is possible that a client of an agent would have received the SMS if their agent lodged their return via paper, however other potential causes are being investigated.

New issues

A member advised that some self-preparers attempted to lodge via myTax and reported that they were unable to do so as the health insurance data was not yet available.

The ATO confirmed that the absence of health insurance data does not prevent the lodgment and encouraged the member to clarify the report with the source and to send any further information to the [TPSG mailbox](#).

Useful links and resources

- [Tax professionals - Tax Time 2022](#)
- [Support for your practice](#)
- [Occupation and industry guides](#)
- [TPSG – tax time updates](#)

Tax Time 2022 update – 5 July

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/TPSG---tax-time-updates/Tax-Time-2022-update---5-July/>
- Last modified: 12 Jul 2022
- QC 70048

The Tax Practitioner Stewardship Group (TPSG) Tax Time 2022 meeting was held on Tuesday 5 July 2022. Key messages and themes from the discussion are listed.

On this page

- [Attendance](#)
- [Welcome](#)
- [ATO updates](#)
- [Member issues and insights](#)
- [Useful links and resources](#)

Attendance

Role changes for attendees are noted below:

- Vivek Chaudhary was an apology, Les De Wind represented Lodge and Pay
- Deb Jenkins was an apology for Small Business
- Zoe Russell and Emma Cramey for the pre-call SMS discussion.

TPSG external member apologies:

- Mark Morris, BNR Partners
- Matthew Addison, Institute of Certified Bookkeepers
- Tony Greco, Institute of Public Accountants
- Phil McCann, McCann Financial Group
- Warren Seeto, Clarity Professional Group.

Welcome

Members were welcomed to the TPSG Tax time 2022 meeting series and advised of changes to ATO representatives for the meeting.

ATO updates

ATO Systems and Digital services

- Systems operating well overall, no exceptions to report.
- 7.85 million employers have finalised their income statements.
- 99% of welfare data has been received.
- DSP readiness is tracking at 100% for individuals and 95% overall.
- A reminder that third-party [pre-fill availability](#) is accessible on ato.gov.au.

Member comments

- A member queried the time delay between information showing as 'tax ready' and being available in pre-fill data.

The ATO acknowledged that there may be a slight timing difference but would investigate and report back to the group.

Members were requested to send any examples of where pre-fill data was showing as available to the client, but not showing on the website availability list, to the TPSG [mailbox](#).

Service Delivery

- Call volumes have increased as expected but are being managed well.
- Contact centres opened over the weekend, receiving about 100 calls on the tax agent queue.
- Lodgment is going well, acknowledging the safety nets are still in place.

Marketing and Communication

- The key tax time focus for this week is on reminding taxpayers and agents of the importance of waiting for pre-fill information to be available before lodging, including messages about 'waiting until late-July to lodge' as featured in our recent media release and social media posts.
- The ATO will continue to remind taxpayers and agents that we see increased incorrect information on early lodgments, and that there is a high likelihood of having returns adjusted, or refunds delayed, when lodging before all income has been reported.
- Updated ATO website content published for crypto and protective items during COVID, as well as support information for your practice.
- The *Tax professionals newsletter* will feature a summary of things to know this tax time in addition to articles on fuel tax credit rate reduction, the employee share scheme, asset depreciation, and Medicare levy adjustment.
- The [tax time welcome video](#) featuring ATO Assistant Commissioner Sylvia Gallagher is now available. The video outlines key tax time changes and promotes the many channels available to support and keep agents up to date.

Small Business

- No exceptions to report. Currently monitoring the potential impact of recent flooding events on the upcoming business activity statement due date for impacted population.

Member comments

- A member queried whether the ATO followed national or state decisions for emergencies.

The ATO confirmed that we're guided by the national declaration, while still being mindful of state decisions. The ATO highlighted that there has been a focus on communicating how people can reach out and seek support if they need assistance.

- A member highlighted the challenges of navigating multiple emergencies and the potential impact on the small business population, suggesting the ATO consider the engagement approach.

The ATO acknowledged the issue and suggestion and will take the item offline to discuss with the relevant stakeholders.

Lodge and Pay

- No exceptions or issues to report, there has been a decrease in engagement activity reflecting the tax time period. This activity should resume in late August.

Individuals

- No issues or exceptions to report.

Superannuation and employer obligations

- No exceptions or issues to report.

Pre-call SMS campaigns

Following the recent commencement of a pre-call SMS campaign pilot members were advised:

- The pilot was initiated as part of improving the client experience, intended to improve the first contact engagement rate, and in turn the efficiency in the processing of work items.
- The pilot is showing good results in the early stages, no complaints have been received and the engagement has increased significantly.
- The ATO recognises that there is illegitimate activity that does utilise techniques to infiltrate and mask identity. The ATO has actively worked with internal and external stakeholders to understand and put in place controls to mitigate the risks.
- The ATO reminded about the information we have available on ato.gov.au about [scams](#) and what information we will, or won't ask for via email or SMS.

Member issues and insights

Reported issues

- A member reported receipt of an email that was addressed to a client, advising that they could lodge online (promoting this service). The client was registered with the agent and even acknowledging the communication preferencing aspect, they are not a self-preparer and shouldn't have received the message.

The ATO confirmed that there are several processes in place to select the correct self-preparer population and to mitigate clients of agents, or agents themselves, receiving correspondence. There may be exceptions, however members were requested to send any examples to the [TPSG mailbox](#) for further investigation.

New issues

- No additional issues were raised by members.
- Members were reminded to submit their nomination to be a TPSG member.

Useful links and resources

- [Tax professionals - Tax Time 2022](#)
- [Support for your practice](#)
- [Occupation and industry guides](#)
- [TPSG – tax time updates](#)

Tax Time 2022 videos for the tax profession

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Tax-Time-2022-videos-for-the-tax-profession/>
- Last modified: 30 Aug 2022
- QC 69982

Our nine-part series of short videos highlights key changes and tips for tax professionals in Tax Time 2022.

Join Assistant Commissioners Sylvia Gallagher and Tim Loh as they discuss important information relating to this year's tax time.

If you are not already, subscribe to our weekly [Tax professionals newsletter](#) to view each video as it is released.

Video 9: Lodgment support options

Media: lodgment support options

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odt774u1>^{EQ} (Duration: 02:09)

Video 8: Fraud and identity crime protection

Media: Fraud and identity crime protection

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od1eqtgm>^{EQ} (Duration: 02:06)

Video 7: Rentals and capital gains tax

Media: Rentals and capital gains tax

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od1etudj>^{EQ} (Duration: 00:44)

Video 6: Progress of return, payment plans and the ATO app

Media: Progress of return, payment plans and the ATO app
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od1etxek> (Duration: 01:33)

Video 5: Government COVID-19 support payments

Media: Government COVID-19 support payments
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odo6tmry> (Duration: 01:40)

Video 4: Tax time toolkits

Media: Tax time toolkits
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odoho6t1> (Duration: 01:23)

Video 3: Working from home expenses

Media: Working from home expenses
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od1eppeg> (Duration: 01:03)

Video 2: Crypto assets

Media: Crypto assets
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odtapk57> (Duration: 02:04)

Video 1: Welcome and key changes

Media: Welcome and key changes
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odt4dger> Duration: (01:14)

Tax Time 2021 videos for the tax profession

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-Time-2022/Tax-Time-2021-videos-for-the-tax-profession/>
- Last modified: 08 Sep 2021
- QC 63320

Join Assistant Commissioner Sylvia Gallagher for our Tax Time 2021 short videos series highlighting key information for tax professionals.

If you are not already, subscribe to our weekly [Tax professionals newsletter](#) to view each video as it is released.

Video 8: Protection and security for your clients and practice

Media: Protection and security for your clients and practice
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od8znpqn> (Duration: 02:06)

Download transcript: [Protection and security for your clients and practice \(DOCX, 16KB\)](#) ↓

Video 7: Progress of return, payment plans and the ATO app

Media: Progress of return, payment plans and the ATO app
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od8mu5h5> (Duration: 01:32)

Download transcript: [Progress of return, payment plans and the ATO app \(DOCX, 14KB\)](#) ↓

Video 6: Payments to include and prefill information

Media: Payments to include and prefill information
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odgz1js4> (Duration: 02:08)

Download transcript: [Payments to include and prefill information \(DOCX, 15KB\)](#) ↓

Video 5: Tax Time Toolkits Investor Toolkits and STP

Media: Tax Time Toolkits, Investor Toolkits and STP
<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od8ktrue> (Duration: 02:57)

Download transcript: [Tax Time Toolkits Investor Toolkits and STP \(DOCX, 19.3KB\)](#) ↓

Video 4: Working from home expenses

Media: Working from home expenses

<https://tv.ato.gov.au/ato-tv/media?v=ib9or7odgzcwkd> (Duration: 01:13)

Download transcript: [Working from home expenses \(DOCX, 14.7KB\)](#) ↓

Video 3: Income statements, Loss carry back and Temporary full expensing

Media: Income statements, Loss carry back and Temporary full expensing

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odgx61kn> (Duration: 01:17)

Download transcript: [Income statements, Loss carry back and Temporary full expensing \(DOCX, 13KB\)](#) ↓

Video 2: Rentals, Capital Gains Tax and the treatment of JobKeeper

Media: Rentals, Capital Gains Tax and the treatment of JobKeeper

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odgfp17r> (Duration: 1:35)

Download transcript: [Rentals, CGT and the treatment of JobKeeper \(DOCX, 27.3KB\)](#) ↓

Video 1: Welcome and key changes

Media: Welcome and key changes

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odgkssno> (Duration: 1:20)

Download transcript: [Welcome and key changes \(DOCX, 26KB\)](#) ↓

Lodgment program framework

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-framework/>
- Last modified: 01 Jul 2022
- QC 34613

Find out how our lodgment program framework recognises agents with good practice management, who lodge electronically and on time.

On this page

- [About the lodgment program framework](#)

- [What this means for you](#)
- [How to meet the performance requirement](#)

About the lodgment program framework

Registered tax agents and BAS agents (registered agents) play an important role in helping taxpayers meet their tax and superannuation lodgment obligations. To help you manage this workload, we provide a lodgment program that accommodates progressive lodgment over a 12-month period.

The lodgment program framework promotes a level playing field among registered agents by benchmarking lodgment performance.

The framework recognises agents who:

- have good practice management
- lodge electronically
- are consistently on time.

What this means for you

To receive the lodgment program due dates, you must lodge income tax and fringe benefit tax returns electronically (unless there are exceptional circumstances).

You should also lodge [your clients' current year returns on time](#).

'On time' means returns are received by the lodgment program due date or, when a deferral is granted, the deferred due date.

How to meet the performance requirement

To [help you meet the performance requirements](#), we recommend that you:

- consider applying for a lodgment deferral if an unexpected event has affected your client's or your ability to lodge an obligation
- ask for [supported lodgment program](#) help if your whole practice has been affected by an unforeseen event
- keep your [client list](#) up to date
- notify us early if your client does not have a requirement to lodge a return in any given year.

You will not be adversely affected if you [don't meet the performance benchmark](#). We can provide you with support to help you improve your on-time lodgment performance.

85% on-time lodgment requirement

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-framework/85--on-time-lodgment-requirement/>
- Last modified: 01 Jul 2022
- QC 34616

Find out more about the 85% on-time lodgment requirement.

[How we calculate your lodgment performance](#)

Find out how we calculate your lodgment performance for income tax and fringe benefits tax returns.

[What you can do to meet the performance requirement](#)

Find out how tax professionals can meet the 85% on-time lodgment requirement.

How we calculate your lodgment performance

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-framework/85--on-time-lodgment-requirement/How-we-calculate-your-lodgment-performance/>
- Last modified: 01 Jul 2022
- QC 34617

Find out how we calculate your lodgment performance for income tax and fringe benefits tax returns.

On-time lodgment performance is calculated separately for current year:

- income tax lodgments
- fringe benefits tax lodgments.

Your income tax on-time lodgment performance will not be added to your fringe benefits tax on-time lodgment performance.

We calculate your performance percentage based on:

- the number of current year returns lodged on or before the due date, plus
- current year return non-lodgment advices, divided by
- the total number of clients attached to your registered agent number who
 - were expected to lodge a return by that point in time, or
 - have lodged before their lodgment due date.

We use the document receipt date when calculating your lodgment performance. Therefore, your performance will not be affected if we hold your clients' returns for review.

You can [track your lodgment performance](#) online via Online services for agents.

Data is updated every week.

Your annual income tax on-time lodgment performance is displayed for a 2-week period at the end of each lodgment program year in Online services for agents.

More information is available at [85% on-time lodgment performance requirement](#).

What you can do to meet the performance requirement

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-framework/85--on-time-lodgment-requirement/What-you-can-do-to-meet-the-performance-requirement/>
- Last modified: 01 Jul 2022
- QC 34531

Find out how tax professionals can meet the 85% on-time lodgment requirement.

On this page

- [What you need to do](#)
- [Track your on-time lodgment performance](#)
- [Update your client list](#)
- [Check due dates for new or re-engaged clients](#)
- [Notify us if a return is not necessary](#)

What you need to do

To help you meet the 85% on-time lodgment requirement, you should:

- regularly check your lodgment performance online
- review and update your client list
- let us know if a client does not need to lodge a tax return
- check whether new clients who were previously self-preparers have outstanding prior year tax returns.

Track your on-time lodgment performance

You can monitor your [on-time lodgment performance](#) for income tax returns online through Online services for agents. The information for the current lodgment program year is updated every week and provides a snapshot of the number of income tax returns:

- lodged on time or late
- overdue

- expected to be lodged.

If you have fringe benefits tax (FBT) clients linked to your registered agent number, you can also track your FBT on-time lodgment performance online between 1 April and 31 October.

Update your client list

All clients with an expected lodgment who are attached to your registered agent number will be included in your 85% on-time lodgment performance calculation. Updating your client list regularly will help your practice to manage client due dates and ensure that clients who no longer use your services are not included in your lodgment program performance calculation.

You can obtain a list of your clients using:

- Online services for agents – [Advanced search](#)
- Practitioner lodgment service – [Reports](#)

The client lists produced by these online services may provide different views of your clients' details.

Check due dates for new or re-engaged clients

If you engage new clients (or re-engage previous clients) with overdue prior year income tax returns, your on-time lodgment performance will only be affected if you lodge the current year's return after the due date or deferred due date.

Eligibility criteria applies to [deferrals for new or re-engaged clients with overdue returns](#). You can [request a lodgment deferral](#) for the current year income tax return due on 31 October and suspension of compliance action on prior year returns, to give you time to prepare and lodge the overdue tax returns.

Notify us if a return is not necessary

Clients attached to your registered agent number with an expected lodgment will be included in your on-time lodgment performance calculation. If a client is not required to lodge a tax return or FBT return, [notify us if lodgment is not required](#) before the due date so we can update our records.

A return not necessary (RNN) or further return not necessary (FRNN), also known as a non-lodgment advice, lets us know that your client has no obligation to lodge a tax return for either a specified year, or in the future. You can lodge a non-lodgment advice for your client through [Online services for agents](#) or the practitioner lodgment service.

A RNN advises us that a tax return is not required for one financial year only. If you submit a RNN for your client, their tax return will be expected to be lodged in future years.

If you [notify us of a further return not necessary](#) (FRNN), a lodgment will not be expected for your client this year or in the future. However, lodging a FRNN or

notifying us that a return is a final return for your client does not remove the client link in ATO systems. You can remove former clients from your client list in [Online services for agents](#) or your practice software.

To advise us that your client does not have to lodge an FBT return for a particular year, submit an [FBT non-lodgment advice form](#) via Practice mail in Online services for agents using the:

- topic: Fringe benefits tax (FBT)
- subject: FBT non-lodgment advice and FBT returns.

It may take up to 28 days to process your FBT non-lodgment advice request. Submit your form early to ensure your performance measurement is accurate.

Electronic lodgment

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-framework/Electronic-lodgment/>
- Last modified: 01 Jul 2022
- QC 34532

How to lodge your clients' tax returns electronically to receive lodgment program due dates.

On this page

- [Lodging in PLS](#)
- [If you lodge by paper](#)
- [Electronic lodgment exclusions](#)
- [Forms excluded from electronic lodgment](#)

Lodging in PLS

The practitioner lodgment service (PLS) is now the only electronic lodgment channel for lodging your clients' tax and annual returns:

- individual and trust tax returns
- partnership tax return
- self-managed superannuation fund annual return and the fund income tax return
- company tax return
- fringe benefits tax return.

If you lodge by paper

The due dates available under the lodgment program only apply to a tax return that

is lodged electronically. If you lodge a paper tax return after the document's statutory due date, we may apply a late lodgment penalty.

Unless you are facing exceptional circumstances, you are required to lodge electronically. If your practice is experiencing exceptional or unforeseen circumstances that prevent you from lodging by the due date, you can apply for a lodgment deferral.

If you experience exceptional circumstances, or wish to discuss options for lodging electronically, contact us on 13 72 86 Fast Key Code 1 3 2, between 8:00 am and 6:00 pm AEST, Monday to Friday.

Electronic lodgment exclusions

We recognise there are circumstances where electronic lodgment is not possible due to timing or the availability of software. We will exclude lodgments from the electronic requirement in circumstances where either:

- we have not made a tax return available in electronic format
- the availability of software is not aligned with a key due date.

Forms excluded from electronic lodgment

For 2022–23, the following types of tax returns are excluded from the electronic lodgment requirement under the lodgment program framework:

- trust tax returns for large managed investment trusts or public unit trusts
- [substituted accounting period \(SAP\) tax returns](#) where the current year software would not be available by the time of lodgment due date, which affect the following taxpayers
 - individuals, partnerships and trusts with SAP codes
 - A – Early December balancer
 - B – January balancer
 - C – February balancer
 - D – March balancer
 - companies and super funds (excluding NFSA) with SAP code A – Early December balancer.

If you do not meet the performance requirement

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-framework/If-you-do-not-meet-the-performance-requirement/>
- Last modified: 01 Jul 2022

- QC 34533

Find out how you can improve your annual performance percentage and meet the 85% benchmark.

On this page

- [Helping you meet the benchmark](#)
- [Dealing with unexpected events](#)
- [Improving my lodgment performance](#)

Helping you meet the benchmark

Your lodgment program will not be adversely affected if you do not meet the 85% lodgment program performance benchmark in the 2021–22 lodgment program year.

However, we want to help you improve your performance and maintain your lodgment program. Therefore, we may contact you to discuss your circumstances. We will work pragmatically and flexibly with you to ensure that we provide you with the right support through our differentiated support strategies.

Dealing with unexpected events

Lodgment deferrals will continue to be available under the lodgment program to help you manage short-term difficulties that affect your ability to lodge by the due date.

We will use the deferred due date to measure your on-time lodgment performance.

If you're experiencing longer term exceptional circumstances, you can ask for [supported lodgment program assistance](#) to help you get back on track. We will work with you and consider your individual circumstances, such as:

- serious illness within your practice or family
- sudden and unexpected staff changes
- COVID-19 impacts
- natural or other disasters.

Improving my lodgment performance

We may apply support strategies where your annual income tax on-time lodgment performance result does not meet the 85% on-time lodgment benchmark. Support strategies are designed to encourage continuous improvement and help you to enhance your performance and better represent and influence your clients' lodgment behaviour.

We will begin by discussing the individual circumstances that may be affecting your lodgment performance. We'll also take your individual performance and compliance history into account.

If a support strategy is applied, you should work towards improving your lodgment performance by the following year. If your performance does not improve, we will progressively apply increasingly stringent support strategies as outlined below.

Agents with continued poor lodgment performance, and a poor compliance history, may be at risk of being placed on a managed lodgment program.

Our support strategies are summarised below.

Table: Lodgment performance and our differentiated approach

Annual performance percentage levels	Approach
85% or above	No support strategy – you are meeting the benchmark and will receive a certificate to confirm.
75–84%	No support strategy – you are close to achieving the benchmark and can take steps to improve your performance in the future.
65–74%	You should take steps to improve your performance for next year. We may contact you to discuss ways we can help you to achieve the benchmark in the future.
41–64%	We will continue to monitor your progress and may contact you by phone to discuss the circumstances affecting you and steps you can take to increase the number of your clients' tax returns that you can lodge on time.
40% or below	We will contact you by phone to discuss your low performance. You may be entered into a managed lodgment program, which includes a series of progressive lodgment milestones throughout the year. This aims to help you work towards improving your lodgment performance by the following year. We may also write directly to your clients seeking lodgment.

Tax agent lodgment program 2022–23

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/>
- Last modified: 01 Jul 2022
- QC 34535

Find out the lodgment and payment due dates and details for the tax agent lodgment program.

[Obligation type](#)

Find information for registered agents on the lodgment program including due dates, listed by obligation type.

[Tax returns by client type](#)

View a summary of lodgment due dates for tax returns for the major client types.

[Taxpayers with overdue tax returns](#)

Find out how overdue prior year tax returns may affect your client's lodgment due date.

[Taxpayers with a lodgment prosecution](#)

Find out about the earlier lodgment dates for any clients who were prosecuted.

[Situations where we request earlier lodgment](#)

Find out when we can request lodgment of a document earlier than the lodgment program due dates.

[Lodgment and payment due dates on weekends or public holidays](#)

See when to lodge if a due date falls on a day that is not a business day.

[Lodgment program framework](#)

Defining our expectations for agents to access lodgment program due dates.

Obligation type

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/>
- Last modified: 01 Jul 2022
- QC 34537

Find information for registered agents on the lodgment program including due dates, listed by obligation type.

[Activity statements](#)

Information for tax professionals on preparing and lodging activity statements including due dates, elections, variations.

[Super lodgment](#)

See superannuation lodgment obligations for clients with a self-managed super fund or an APRA-regulated fund.

[PAYG withholding payment summary annual report](#)

How to lodge a *PAYG withholding payment summary annual report* for payments not reported and finalised in STP.

[FBT return](#)

Find out how and when to lodge a fringe benefits tax (FBT) return for clients.

[Taxable payments annual report](#)

See how to lodge the *Taxable payments annual report* due by 28 August.

[Annual PAYG instalment notice](#)

Find out about paying annual pay as you go (PAYG) instalments due by 21 October.

[PAYG withholding annual reports](#)

Find out when registered agents should prepare and lodge PAYG withholding annual reports.

[Franking account return](#)

Find out when to lodge a franking account tax return for clients.

[Annual investment income report](#)

See when to lodge the annual investment income report for your clients by 31 October.

[Venture capital deficit tax return](#)

Find out when to lodge the *Venture capital deficit tax return* for your clients.

[Early stage innovation company report](#)

Find out how to lodge the early stage innovation company report due by 31 July for clients issuing new shares.

[Tax returns by client type](#)

View a summary of lodgment due dates for tax returns for the major client types.

Activity statements

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/Activity-statements/>
- Last modified: 01 Jul 2022
- QC 34538

Information for tax professionals on preparing and lodging activity statements including due dates, elections, variations.

On this page

- [Lodgment and payment due dates](#)
- [Eligible activity statements](#)
- [Types of activity statements](#)

- [Elections](#)
- [Variations](#)

Lodgment and payment due dates

The [Lodgment program due dates](#) are applied if:

- you or your client have elected to receive and lodge the activity statement electronically via Online services for agents or the practitioner lodgment service, and
- the activity statement meets the eligibility criteria.

If your client is an active Single Touch Payroll (STP) reporter, they will be eligible for the lodgment program due dates for lodgment and payment even where they have not elected to receive and lodge the activity statement electronically.

You can elect to receive and lodge your clients' activity statements electronically by phoning our [Registered agent phone line](#) on 13 72 86 and Fast Key Code 3 2 2.

Ensure that your client has been added to your client list and you have updated your preference prior to the next activity statement [generate date](#) to avoid any uncertainty.

The due date for eligible activity statements will be displayed once the activity statement has been made available online.

If you need help, our [Online services for agents user guide – activity statements](#) complements the Help section available in Online services for agents.

Eligible activity statements

Quarterly activity statements are eligible for additional time to lodge under the Lodgment program unless:

- it includes a PAYG instalment monthly obligation
- it is a PAYG instalment consolidated head entity activity statement
- the entity has a GST monthly cycle (excluding the December concession)
- it is a Quarterly PAYG instalment notice (Form R), Quarterly GST instalment notice (Form S) or Quarterly GST and PAYG instalment notice (Form T).

Forms R, S and T are linked to an election to pay quarterly instalments. Lodgment is only required if the client is varying the instalment amount.

Activity statements with only a monthly PAYG IT withholding cycle are not eligible for the Lodgment program due dates.

BAS Forms G and Y may be eligible for the December activity statement lodgment program due date of 21 February.

The form or activity statement name is visible in the practitioner lodgment service (PLS) and Online services for agents, and varies depending on the:

- client's reporting cycle
- client's elected reporting method
- details being reported.

Clients who operate on substituted accounting periods (SAP) are only eligible if their quarters align with the standard quarters.

You should make sure that your registered agent number (RAN) is provided against the activity statement role.

Types of activity statements

Activity statements may be monthly, quarterly, or annual:

- [Monthly activity statements](#)
- [Quarterly activity statements](#)
- [Quarterly PAYG instalment activity statement – head companies of consolidated groups](#)
- [Annual GST returns](#)
- [Instalment notices](#)

Monthly activity statements

Monthly activity statements are due for lodgment and payment on the 21st day of the following month. However, the December [business activity statement](#) is not due for lodgment and payment until 21 February for business clients who:

- have up to \$10 million annual turnover
- report GST monthly
- lodge electronically.

Businesses that are registered for deferred GST are not eligible for the 21 February due date.

Clients who do not have a monthly GST obligation but are registered for PAYG withholding monthly or PAYG instalments monthly, and have at least one quarterly obligation (for example, GST, PAYG instalment, or FBT instalments) will receive a:

- monthly activity statement for the first 2 months of the quarter (due on the 21st day of the following month)
- quarterly activity statement for the third month (due on the 28th day of the following month or 28 February for quarter 2).

Quarterly activity statements

Quarterly activity statements are due on the 28th day of the month following the reporting period, except for quarter 2, which is due on 28 February of the following calendar year.

Lodgment program due dates for lodgment and payment are only available if you or your client have elected to receive and lodge the activity statement online and the activity statement meets the eligibility criteria.

The dates will now show on your client lists once the activity statement has been made available online.

If you or your client have elected to receive and lodge their quarterly activity statement by paper, they will not receive the lodgment program due dates.

If your client is an active STP reporter, they will be entitled to the lodgment program due dates.

Due dates for registered agents

Quarterly lodgment obligation	Original due date	Lodgment program – lodgment and payment due date
Quarter 4, 2021–22	28 July 2022	25 August 2022
Quarter 1, 2022–23	28 October 2022	25 November 2022
Quarter 2, 2022–23	28 February 2023	Not applicable
Quarter 3, 2022–23	28 April 2023	26 May 2023
Quarter 4, 2022–23	28 July 2023	25 August 2023 To be confirmed when the <i>Lodgment program 2023–24</i> is developed.

Quarterly PAYG instalment activity statement – head companies of consolidated groups

Quarterly PAYG instalment activity statements are due on the 21st day of the month following the end of the reporting period.

If you finalise PAYG instalments for the 2021–22 year before lodging your client's 2022 tax return, this will ensure they receive the correct instalment credit in their tax assessments.

Annual GST returns

If a taxpayer is a GST instalment payer they must lodge an annual GST return.

If a taxpayer elects to [report and pay \(or claim a refund of\) GST](#) annually, they must lodge an annual GST return.

The due date for lodgment (and payment if required) of annual GST returns is

either:

- the due date of the taxpayer's tax return if a taxpayer has a tax return lodgment obligation
- 28 February 2023 if a taxpayer does not have a tax return lodgment obligation.

Instalment notices

Instalment notices (also called remittance advices) include:

- quarterly PAYG instalment notice (form R)
- quarterly GST instalment notice (form S)
- quarterly PAYG and GST instalment notice (form T)
- annual PAYG instalment notice (form N).

You don't need to lodge these forms with us if you are paying the amount advised.

Forms R, S and T have the following payment due dates:

- 28 July 2022
- 28 October 2022
- 28 February 2023
- 28 April 2023
- 28 July 2023.

Form N has a payment due date of 21 October 2022.

If you vary the amount to be paid (or with form N, use the rate method to calculate your instalment amount) you must complete the form and lodge it by the payment due date.

The instalment notices can be lodged electronically via PLS using the generic business activity statement. These notices are not eligible for the Lodgment program due dates.

Elections

When your clients receive an activity statement with an instalment amount option and an instalment rate option, they can elect either of these 2 options. They should select the option and complete the related labels. For the election to take effect the activity statement must be received on or before the due date.

If your client received a form R or T in quarter 1 and would like to change to the instalment rate option, phone us on 13 28 66 on or before 28 October. We will arrange the change of option and send a new instalment activity statement for lodgment.

Variations

Business and investment taxpayers in PAYG instalments could end up paying more than their expected tax liability for the relevant income year. If this is the case, they are entitled to [vary their PAYG instalment rate or amount](#) to ensure that the correct amount of tax is paid.

A business or investment taxpayer may want to consider varying the instalment rate or amount if there has been a substantial change in the proportion of the business and investment income. For example, if they expect to have much higher tax deductions for a similar level of business and investment income.

When the varied instalment rate or amount is less than 85% of the rate or amount calculated by the Commissioner of Taxation, a taxpayer is liable to pay the general interest charge (GIC) on the shortfall. Depending on the circumstances, we may consider granting a [full or partial remission of the GIC](#).

Super lodgment

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/Super-lodgment/>
- Last modified: 15 Dec 2022
- QC 34549

See superannuation lodgment obligations for clients with a self-managed super fund or an APRA-regulated fund.

On this page

- [Key lodgment due dates](#)
- [Newly registered SMSFs](#)
- [Audit requirements](#)
- [Member Account Attribute Service and Member Account Transaction Service](#)
- [Event-based reporting](#)

Key lodgment due dates

Table: Key dates for super providers and for employers with super guarantee obligations

Lodgment due date	Description
28 July 2022	Super guarantee contributions for quarter 4 2021–22 (1 April – 30 June 2022) to be made to the fund. If an employer does not pay minimum super contributions for quarter 4 by this date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 August 2022. The super guarantee charge is not tax deductible.

14 August 2022	Departing Australia superannuation payment (DASP) data records for the 2021–22 year that form part of the PAYG withholding payment summary annual report.
28 August 2022	Lodge and pay <i>Superannuation guarantee charge (SGC) statement – quarterly</i> form for quarter 4 2021–22 (1 April – 30 June 2022) if required contributions were not made by the due date. The super guarantee charge is not tax deductible.
28 October 2022	Super guarantee contributions for quarter 1, 2022–23 (1 July – 30 September 2022) to be made to the fund. If an employer does not pay minimum super contributions for quarter 1 by this date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 November 2022. The super guarantee charge is not tax deductible.
31 October 2022	Tax return for all super funds where the Trustee has been advised to lodge by this date, or one or more prior-year tax returns were outstanding as at 30 June 2022 (if all outstanding prior-year returns have been lodged by 31 October 2022, the 2022 tax return will be due as in the normal program). Tax return for super funds prosecuted for non-lodgment of prior-year tax returns and advised of a lodgment due date of 31 October 2022. DASP annual report Australian Prudential Regulation Authority (APRA) annual return and audit report – lodgment with APRA. Report lost members for the period 1 January – 30 June 2022.
28 November 2022	Lodge and pay <i>Superannuation guarantee charge (SGC) statement – quarterly</i> form for quarter 1, 2022–23 (1 July – 30 September 2022) if required contributions were not made by the due date. The super guarantee charge is not tax deductible.
1 December 2022	Payment of income tax for taxable large and medium super funds (lodgment of tax return due 31 January 2023). Payment of 2022 income tax for super funds where one or more prior-year tax returns were outstanding as at 30 June 2022 (lodgment of 2022 tax return was due 31 October 2022). Payment of 2022 income tax for super funds where fund was prosecuted for non-lodgment of prior year returns and advised of a lodgment due date of 31 October 2022.
28 January 2023	Super guarantee contributions for quarter 2, 2022–23 (1 October – 31 December 2022) to be made to the fund. If an employer does not pay minimum super contributions for quarter 2 by this date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 February 2023. The

	super guarantee charge is not tax deductible.
31 January 2023	Tax return for taxable large and medium super funds for latest year lodged – unless required earlier (payment for these super funds was due 1 December 2022).
28 February 2023	<p>Tax return for non-taxable large and medium super funds by latest year lodged.</p> <p>Annual return for new registrant (taxable and non-taxable) SMSFs, unless they were advised of a 31 October 2022 due date at finalisation of a review of the SMSF at registration. Payment (if required) is also due on this date.</p> <p>Tax return for new registrant large and medium super funds. Payment (if required) is also due on this date.</p> <p>Lodge and pay <i>Superannuation guarantee charge statement – quarterly</i> form for quarter 2, 2022–23 (1 October – 31 December 2022) if required contributions were not made by the due date. The super guarantee charge is not tax deductible.</p>
31 March 2023	Tax return for super funds with total income in excess of \$2 million in latest year lodged (excluding large and medium taxpayers). Payment (if required) is also due on this date.
28 April 2023	<p>Super guarantee contributions for quarter 3, 2022–23 (1 January – 31 March 2023) to be made to the fund.</p> <p>If an employer does not pay minimum super contributions for quarter 3 by this date, they must pay the super guarantee charge and lodge a <i>Superannuation guarantee charge statement – quarterly</i> form with us by 28 May 2023. The super guarantee charge is not tax deductible.</p>
30 April 2023	Report lost members for the period 1 July – 31 December 2022.
15 May 2023	<p>Fund tax return not required earlier and not eligible for the 5 June lodgment concession date.</p> <p>Payment (if required) is also due on this date.</p>
28 May 2023	Lodge and pay <i>Superannuation guarantee charge statement – quarterly</i> form for quarter 3 2022–23 (1 January – 31 March 2023) if required contributions were not made by the due date. The super guarantee charge is not tax deductible.
5 June 2023	<p>Tax returns for super funds that were non-taxable or received a refund by latest year lodged and are non-taxable or will receive a refund in current year.</p> <p>Note: This concession is only available to super funds with a lodgment due date of 15 May 2023 – it is not available to large and medium taxpayers or funds with an earlier due date</p>

Newly registered SMSFs

Annual returns for new registrant (taxable and non-taxable) self-managed super funds (SMSFs) are due for lodgment by:

- 31 October 2022 for SMSFs who prepare their own annual return
- 28 February 2023 for SMSFs who are tax agent clients, unless they were advised of a 31 October 2022 due date at finalisation of a review of the SMSF at registration.

An SMSF is not legally established until the fund has assets set aside for the benefit of members.

Our systems will not process returns with zero assets, and the supervisory levy does not need to be paid for newly registered SMSFs that registered in the 2021–22 financial year and:

- were not legally established
- had no assets set aside for the benefit of members.

You cannot lodge a *Return not necessary (RNN)* form, also known as a non-lodgment advice, for an SMSF.

However, if your SMSF does not have assets set aside for the benefit of members in the first year it was registered, you can ask us to either:

- cancel the fund's registration
- flag the SMSF's record as 'return not necessary' if it meets the following conditions and confirms in writing that
 - although registered, it had no assets and did not receive contributions or rollovers in the first financial year
 - it has provided documentary evidence of the date the SMSF first held assets and commenced operating, for example the SMSF's first bank statement
 - it will be lodging future returns.

RNNs will only be granted in limited circumstances. We only consider RNN requests if the SMSF confirms and provides supporting evidence that it meets all the eligibility conditions.

Your written request should include the SMSF's name, TFN, ABN and documentary evidence of the date assets were first placed into the fund.

Using Practice mail in Online services for agents, select Superannuation as the topic, and choose from the following mail subjects:

- SMSF new registrant – Return Not Necessary request
- SMSF cancellation of registration where the fund has not been legally established.

All other funds that have not yet set aside assets for the benefit of members should

cancel their registration and re-register when assets are available.

When an SMSF that has previously advised that an annual return was not necessary is legally established and needs to [lodge an annual return](#) for the first time, the due date of the first return lodged by a tax agent will be the new registrant due date, which is currently 28 February.

Audit requirements

All SMSFs must have their financial accounts and statements for the fund audited each year by an [approved auditor](#). The auditor must assess the fund's overall compliance with the *Superannuation Industry (Superannuation) Act 1993* and associated regulations (a compliance audit) and the fund's financial statements (a financial audit).

The auditor must provide the [Independent audit report](#) (IAR) before the due date for lodgment of the *Self-managed superannuation fund annual return*. The return must not be lodged until the audit of the fund has been finalised, it's important to enter in the auditor's details exactly as they are presented in the IAR. Auditors must be registered with the Australian Securities & Investments Commission as an approved SMSF auditor and have a valid [SMSF auditor number](#)^{EQ} (SAN).

Member Account Attribute Service and Member Account Transaction Service

APRA-regulated funds report member contributions information to us via the:

- Member Account Attribute Service (MAAS) – used for reporting updates to member account attributes within 5 business days
- Member Account Transaction Service (MATS) – used for reporting member contributions data within 10 business days.

APRA-regulated funds must report the 30 June balance for member accounts through MATS by 31 October each year.

Lost members can be reported via MAAS.

We have issued a [fund reporting protocol](#) to help superannuation providers and their administrators meet their legislative obligations for reporting.

Event-based reporting

Super funds have [event-based reporting](#) obligations due to the [transfer balance cap](#).

The transfer balance account report (TBAR) is used to report transfer balance account events that affect a member's transfer balance.

From 1 July 2023, the administrative concession allowing SMSFs to report annually when all members have a total super balance of less than \$1 million will be removed.

All SMSFs will have to report events affecting members' transfer balances within 28 days after the end of the quarter in which the relevant reporting event occurs.

APRA-regulated funds need to [lodge a TBAR](#) within 10 business days after the end of the month in which a transfer balance account event occurred. The MAAS and MATS services are used to create a TBAR. APRA funds report transfer balance account events through these services and the lodgment due dates for MAAS and MATS apply.

PAYG withholding payment summary annual report

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/PAYG-withholding-payment-summary-annual-report/>
- Last modified: 01 Jul 2022
- QC 34543

How to lodge a *PAYG withholding payment summary annual report* for payments not reported and finalised in STP.

The Closely held lodgment concession is no longer available. All clients are now required to report through STP.

If you are unable to report through STP, you must lodge a [PAYG withholding payment summary annual report](#).

If you fail to lodge your payment summary annual report by the required lodgment due date, we may apply a [failure to lodge on time penalty](#) which may be remitted if extenuating circumstances exist.

You must lodge your client's *PAYG withholding payment summary annual report* by:

- 14 August for large withholders (annual withholding more than \$1 million) or those lodging without registered agent involvement
- 30 September for payers who are using a registered agent to lodge (excluding large withholders).

FBT return

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/FBT-return/>
- Last modified: 01 Jul 2022
- QC 34541

How and how and when to lodge a fringe benefits tax (FBT) return for clients.

Fringe benefits tax (FBT) returns can only be lodged electronically through the [practitioner lodgment service](#) (PLS).

The statutory due date for lodgment and payment is 21 May. The due dates for lodgment of FBT returns for all tax agents are:

- 25 June if the return is lodged via PLS
- 21 May if the return is lodged by paper.

The due date for payment under the lodgment program has been permanently changed to 25 June if you lodge your client's return via PLS.

If you lodge your client's FBT return by paper, the payment due date is 21 May.

To ensure your clients are covered by your lodgment program for their 2023 FBT return, you must be appointed as the tax agent for that client role by 21 May.

If your client [does not have to lodge an FBT return](#) for the year of lodgment, notify us as early as possible as processing may take up to 28 days around peak lodgment dates.

Taxable payments annual report

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/Taxable-payments-annual-report/>
- Last modified: 01 Jul 2022
- QC 34546

See how to lodge the [Taxable payments annual report](#) due by 28 August.

Annual PAYG instalment notice – for tax agents

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent->

[lodgment-program/Obligation-type/Annual-PAYG-instalment-notice---for-tax-agents/](#)

- Last modified: 01 Jul 2022
- QC 34539

Find out about paying annual pay as you go (PAYG) instalments due by 21 October.

On this page

- [Instalment notices](#)
- [Paying annual instalments](#)
- [Varying your client's instalment amount](#)
- [Updating your client's contact details](#)

Instalment notices

Although annual pay as you go (PAYG) instalments aren't due until 21 October (for income years ending 30 June), we issue instalment notices in early July to help you identify:

- clients with an annual PAYG instalment obligation
- the amount of their PAYG instalment liability.

Paying annual instalments

If you choose to pay the amount calculated by us at T5 on the instalment notice and you've lodged your client's tax return by 21 October, you won't need to lodge the instalment notice. Simply pay the amount by 21 October.

If you choose to pay the rate calculated by us at T2 on the instalment notice, it is best to lodge the instalment notice (activity statement) prior to lodging the tax return.

There is still an obligation to pay the instalment by the due date and general interest charge (GIC) may apply to any amount not paid by this date.

Varying your client's instalment amount

If your client's circumstances have changed and the amount we calculate will result in them paying more or less than their actual income tax liability, you can vary their instalment amount for them.

If you wish to vary your client's annual PAYG instalment amount, it's best to do this before lodging their tax return. This will ensure they receive the correct instalment credit on their income tax assessment.

To vary the instalment amount:

- complete labels T6, T4 and 5A on the annual PAYG instalment notice
- return it to us before lodging your client's tax return or by 21 October (whichever comes first)

- pay the varied amount by 21 October.

If you've already lodged your client's tax return before making the variation, you will need to pay the amount we calculate at T5 on the instalment notice by 21 October. Do not vary this instalment amount as this may result in the wrong amount being credited towards the income account.

Updating your client's contact details

If your client has changed their email or postal address, you should [update their details in our systems](#) so they can continue to receive a notification advising their activity statement is ready.

PAYG withholding annual reports

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/PAYG-withholding-annual-reports/>
- Last modified: 01 Jul 2022
- QC 34544

Find out when registered agents should prepare and lodge *PAYG withholding annual reports*.

- Lodge the *PAYG withholding annual report (no ABN withholding)* (NAT 3448) by 31 October.
- Lodge the *PAYG withholding annual report (interest, dividend and royalty payments paid to non-residents)* (NAT 7187) by 31 October.
- Lodge the *PAYG withholding annual report (payments to foreign residents)* (NAT 12413) by 31 October.

Franking account return

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/Franking-account-return/>
- Last modified: 01 Jul 2022
- QC 34542

Find out when to lodge a franking account tax return for your clients.

When a lodgment obligation exists, you must [lodge a franking account tax return](#).

If there is an amount payable, franking account returns are due for lodgment on the last day of the month following the end of the income year. The franking deficit tax is also payable on this date.

You need to lodge by 31 October when both of the following apply:

- The franking account return is a disclosure only (no amount payable).
- The taxpayer is a 30 June balancer.

Annual investment income report

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/Annual-investment-income-report/>
- Last modified: 01 Jul 2022
- QC 34547

See when to lodge the *Annual investment income report* (AIR) for your clients by 31 October.

For more information refer to [Annual investment income report](#).

Venture capital deficit tax return

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/Venture-capital-deficit-tax-return/>
- Last modified: 01 Jul 2022
- QC 34548

Find out when to lodge the *Venture capital deficit tax return* for clients.

The *Venture capital deficit tax return* is due for lodgment and payment on the last day of the month following the end of the income year for 30 June balancers.

Early stage innovation company report

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent->

[lodgment-program/Obligation-type/Early-stage-innovation-company-report/](#)

- Last modified: 01 Jul 2022
- QC 56088

Find out how to lodge the early stage innovation company report due by 31 July for clients issuing new shares.

Companies are required to complete an [early stage innovation company report](#) if they issue new shares to one or more investors during a financial year that could lead to an investor being entitled to access the early stage investor tax incentives.

The *Early stage innovation company report* is due for lodgment by 31 July each year for new shares issued in the previous financial year.

Tax returns by client type

• <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/>

- Last modified: 01 Jul 2022
- QC 34550

View a summary of lodgment due dates for tax returns for the major client types, advised by the end of July.

[Individuals and trusts](#)

Find the lodgment due dates for individuals and trusts.

[Companies and super funds](#)

Find the lodgment due dates and how to pay for companies and super funds.

[Large and medium taxpayers](#)

Find the lodgment due dates for your large and medium clients.

[Partnerships](#)

Find out when you need to lodge a partnership return for your clients and the due date.

[Consolidated groups](#)

Find the lodgment and payment due dates for consolidated groups.

[Substituted accounting periods](#)

Find the lodgment due date for a taxpayer with a substituted accounting period (SAP), by type of entity and closing date.

Note:

- Lodgment and payment due dates may change if your client's circumstances

change – for example, a client's tax level may change when we process a prior year amendment.

- If your client list does not display a due date for lodgment, or you are unsure of your client's lodgment due date, phone us on 13 72 86 Fast Key Code 1 3 2 for clarification.

Individuals and trusts

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Individuals-and-trusts/>
- Last modified: 01 Jul 2022
- QC 34551

Find the lodgment due dates for individuals and trusts.

On this page

- [Lodgment due dates](#)
- [Concession for tax returns due 15 May](#)
- [Payment of individual and trust tax returns due 15 May](#)
- [Payment of individual and trust tax returns not due 15 May](#)

Lodgment due dates

Factors that may affect the lodgment due dates for individuals and trusts include:

- their lodgment and compliance history
- their income
- whether they are new registrants
- whether the 5 June concession applies.

Lodgment due dates

Lodgment due date	Entity description
31 October 2022	<p>Tax return for all individuals and trusts where one or more prior year tax returns were outstanding as at 30 June 2022.</p> <p>Tax return for clients prosecuted for non-lodgment of prior year tax returns and advised of a lodgment due date of 31 October 2022.</p> <p>Note: Some prosecuted clients may have been given a different</p>

	lodgment due date. Refer to the letter you received for the client's applicable due date.
15 January 2023	Large and medium trusts (annual total income more than \$10 million in latest year lodged) where the trust was taxable in latest year lodged.
28 February 2023	Large and medium trusts (annual total income more than \$10 million in latest year lodged) where the trust was non-taxable in latest year lodged.
28 February 2023	New registrant large and medium trusts.
31 March 2023	Tax return for individuals and trusts whose latest return resulted in a tax liability of \$20,000 or more (excluding large and medium trusts).
15 May 2023	Tax returns for all remaining individuals and trusts not required earlier and not eligible for the 5 June concession (including new registrations).

Concession for tax returns due 15 May

We allow lodgment of tax returns past the lodgment due date of 15 May for:

- individuals
- partnerships
- trusts.

The concession allows these tax returns to be lodged by 5 June without penalty, provided that any payment required is also made by this date.

This is a concessional arrangement to remit the FTL penalty, where lodgment and payment are made by 5 June for tax returns otherwise due by 15 May 2023.

You do not need to apply for a deferral to receive the 5 June concession date – however, you must apply if you need a lodgment deferral beyond 5 June for these clients.

Payment of individual and trust tax returns due 15 May

Staggered payment date arrangements exist for individual and trust clients whose tax returns have a lodgment due date of 15 May 2023. Your client's payment due date will depend on when their tax return is lodged and processed. If the tax return is lodged:

- up to and including 12 February 2023, the payment date is 21 March 2023
- from 13 February 2023 to 12 March 2023 (inclusive), the payment date is 21 April 2023

- from 13 March 2023, the payment date is 5 June 2023.

The payment dates above are the latest possible due dates for payment of tax and provide at least two weeks for processing. If processing of a tax return takes longer than this, the actual due date for payment on the notice of assessment will be later than the dates indicated above.

Payment of individual and trust tax returns not due 15 May

Due dates for payment of individual and trust income tax assessments when tax returns must be lodged by any date other than 15 May 2023

If...	then...
the tax return is lodged on or before the lodgment due date	payment will be due on the later of 21 days after the: <ul style="list-style-type: none"> • relevant lodgment due date, or • notice of assessment is deemed received (which is three days after issue).
the tax return is lodged late	any tax is payable 21 days after the due date for lodgment.
the tax return is not lodged at all and a default assessment is issued	any tax is payable 21 days after the due date for lodgment.

Companies and super funds

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Companies-and-super-funds/>
- Last modified: 15 Dec 2022
- QC 34562

Find the lodgment due dates and how to pay for companies and super funds.

On this page

- [Lodging and paying](#)
- [30 June balancers](#)
- [Companies and super funds with an approved SAP](#)
- [Not full self-assessment taxpayers \(NFSA\)](#)

Lodging and paying

The lodgment due dates for companies and super funds are displayed on all client listings generated by the end of July 2022.

You can review your [payment options](#) in Online services for agents or find further information on [how to pay online](#). You can also phone us on 13 72 86 Fast Key Code 1 2 2 between 8:00 am and 6:00 pm AEST, Monday to Friday.

SMSFs must lodge an SMSF annual return and pay a supervisory levy. For the 2021–22 income year, they must include the levy amount in their income tax calculation and make their payment (if required) using standard payment methods.

Unless the fund is being wound up, we cannot process returns for SMSFs that have no assets. Do not lodge these returns or pay the supervisory levy.

30 June balancers

Lodgment and payment due dates for 30 June balancing companies and super funds

Due date for lodgment	Due date for payment	Description
31 October 2022	1 December 2022	Entities with one or more prior year returns outstanding as at 30 June 2022.
31 October 2022	1 December 2022	Entities prosecuted for non-lodgment of prior year tax returns and advised of a lodgment due date of 31 October 2022.
31 October 2022	1 December 2022	Entities that may be required to lodge early.
1 December 2022	As per notice of assessment	Companies that are not full self-assessment (NFSA) taxpayers. Note: Companies not subject to full self-assessment include agents for non-resident insurers and re-insurers, and overseas shipping companies.
31 January 2023	1 December 2022	Large and medium taxpayers whose 2021 tax return was taxable – unless required earlier.
28 February 2023	28 February 2023	<ul style="list-style-type: none">Subsidiary member of a consolidated group that has exited the consolidated group in the financial year.Large and medium taxpayers whose 2021 tax

		<p>return was non-taxable. This includes entities whose 2021 tax return was made not necessary by 30 June 2022.</p> <p>Large and medium taxpayers established between 1 July 2020 and 30 June 2021 and the 2021 tax return is not necessary and you advised us that a tax return was not necessary.</p> <p>New registrant large and medium taxpayers.</p> <p>Head companies of consolidated groups that are new registrants.</p> <p>Note: If the new registrant is a head company of a consolidated group, it is important to refer to Consolidated groups. In some instances, the company may need to lodge using the arrangements for a large entity</p> <ul style="list-style-type: none"> • New registrant SMSF – unless required earlier.
31 March 2023	31 March 2023	Entities with total income in the 2020–21 year of more than \$2 million unless required earlier.
15 May 2023	15 May 2023	<ul style="list-style-type: none"> • Entities that may not have an obligation to lodge. • Entities who are subsidiary members of a consolidated group that has been consolidated for a full year. These clients should not have an obligation to lodge. • Non-profit organisations that assess that they have a requirement to lodge and have not been allocated an earlier lodgment due date. <p>Note: Entities must assess their obligation to lodge a tax return on an annual basis.</p> <ul style="list-style-type: none"> • New registrants, excluding large and medium taxpayers, head companies of consolidated groups and SMSFs. <p>All remaining entities that are tax agent clients.</p>
5 June 2023	5 June 2023	Tax return for all entities with a lodgment due date of 15 May 2023 if the tax return was not required earlier and both the following criteria are met:

	<ul style="list-style-type: none"> • non-taxable or a credit assessment in the latest year lodged, and • non-taxable or receiving a credit assessment in the current year. <p>This does not include large and medium taxpayers or head companies of consolidated groups.</p> <p>Note: This is not a lodgment due date but a concessional arrangement where penalties will be waived if lodgment is made by this date.</p>
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Companies and super funds with an approved SAP

You can view lodgment due dates on client lists requested through Online services for agents and the practitioner lodgment service (PLS) for substituted accounting period (SAP) clients.

Companies and super funds with an approved SAP – dates based on the end of the applicable balancing period

Due date for lodgment	Due date for payment	Description
1st day of 6th month after the end of the income year	On the notice of assessment	Entities that are NFSA companies operating on an approved SAP Note: Companies not subject to full self-assessment include agents for non-resident insurers and re-insurers, and overseas shipping companies
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities that may not have an obligation to lodge, operating on an approved SAP
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP, with one or more prior year returns outstanding
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP. These entities assess their requirement to lodge

15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP that are a subsidiary member of a consolidated group that has been consolidated for a full year. These clients should not have an obligation to lodge
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP and that are a subsidiary member that has exited from a consolidated group in the financial year
15th day of 7th month after the end of the income year	1st day of 6th month after the end of the income year	Entities operating on an approved SAP Head companies of consolidated groups that are new registrants operating on an approved SAP

Not full self-assessment taxpayers (NFSA)

Separate payment and lodgment arrangements apply to companies that are not full self-assessment (NFSA) taxpayers.

Companies shown with their Australian and New Zealand Standard Industrial Classification (ANZSIC) code that are NFSA taxpayers

ANZSIC code	Industry	<i>Income Tax Assessment Act 1936</i> reference
99020	Overseas ships freight	Section 129
99050	Insurance and re-insurance with a non-resident	Sections 144 and 148
99070	Control of non-resident's money	Section 255

Entities that are NFSA taxpayers must lodge their tax returns by the first day of the sixth month after the end of their balancing period.

Due dates for payment (like those for individuals and trusts)

If...	then...
the tax return is lodged on or before the lodgment due date	payment will be due on the later of either 21 days after the: <ul style="list-style-type: none"> relevant lodgment due date

	<ul style="list-style-type: none"> notice of assessment is deemed received (which is three days after issue)
the tax return is lodged late	any tax is payable 21 days after the due date for lodgment
the tax return is not lodged at all and a default assessment is issued	any tax is payable 21 days after the due date for lodgment

You can find the due date for payment on the notice of assessment.

Large and medium taxpayers

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Large-and-medium-taxpayers/>
- Last modified: 15 Dec 2022
- QC 34565

Find the lodgment due dates for your large and medium clients.

You are a large or medium taxpayer for tax return lodgment purposes if you are a:

- company with an annual total income of more than \$10 million
- head company of a consolidated or multiple entry consolidated (MEC) group with an annual total income greater than \$10 million (through the single entity rule)
- life and general insurance company, re-insurer or friendly society, regardless of income level
- super fund or pooled super trust that has either an annual total income greater than \$10 million or investments of more than \$50 million, or both
- non-complying super fund or pooled super fund
- trust with an annual total income greater than \$10 million last year
- full self-assessment partner of a partnership, where the partnership's total income was over \$10 million last year
- full self-assessment taxpayer that had an annual total income of more than \$10 million last year
- taxpayer we advise to lodge as a large or medium taxpayer.

Your lodgment due date is:

- 31 October 2022 – if one or more prior year returns are outstanding at 30 June 2022 (company and super fund payment is due 1 December 2022)

- 31 January 2023 – taxable large or medium taxpayer in the immediate prior year (company and super fund payment is due 1 December 2022)
- 28 February 2023 – non-taxable large or medium taxpayer (in the immediate prior year) and new registrant large or medium taxpayer (if required, company and super fund payment is due 28 February 2023).

The agent assessed deferral option does not apply if you have a lodgment due date of 31 January 2023. However, you can request an ATO assessed deferral.

Partnerships

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Partnerships/>
- Last modified: 01 Jul 2022
- QC 34563

Find out when you need to lodge a partnership return for your clients and the due date.

Complete and lodge partnership tax returns progressively so there is sufficient time to allow lodgment of the partners' tax returns by their lodgment due date.

Partnerships that operate on approved substituted accounting periods (SAPs) must lodge their tax return by the last day of the fourth month after the close of the accounting period adopted.

Do not lodge a partnership tax return where your client is an individual and the only income derived jointly (or in common) with another individual was:

- rent from a jointly owned property
- interest from a jointly held account in a financial institution
- dividends from jointly held shares
- and were not in a partnership carrying on a business.

In these instances, each partner is required to include details of all relevant income, expenditure and deduction items, as well as distribution details in their own tax return.

Do not lodge a partnership tax return if the partnership was a subsidiary member of a consolidated group for the full income year.

Consolidated groups

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Consolidated-groups/>
- Last modified: 22 Dec 2022
- QC 34564

Find out the lodgment and payment due dates for consolidated groups.

On this page

- [Lodgment and payment dates](#)
- [Due dates for other consolidated groups](#)
- [Consolidated groups under a SAP](#)

Lodgment and payment dates

The lodgment and payment due dates for consolidated groups are affected by the types of members and whether the tax return will be taxable.

- [31 January lodgment date](#)
- [28 February lodgment date](#)

31 January lodgment date

The head company of a consolidated group, including a new registrant, must lodge by 31 January 2023, if the following applies:

- any member of the consolidated group is deemed to be a large or medium taxpayer in their latest year lodged
- the consolidated group is deemed to be a large or medium taxpayer through the operation of the single entity rule
- the 2022 tax return will be taxable
- payment of any tax due for these entities is required by 1 December 2022.

28 February lodgment date

The head company of a consolidated group, including a new registrant, must lodge by 28 February 2023 if:

- any member of the consolidated group is deemed to be a large or medium taxpayer in their latest year lodged
- the consolidated group is deemed to be a large or medium taxpayer through the operation of the single entity rule
- the 2022 tax return will be non-taxable.

If a member exits the consolidated group during the financial year, their due date will be 28 February.

Due dates for other consolidated groups

The head company of a consolidated group must lodge and pay any tax due by 31 March 2023 if the following applies – they:

- do not have a member who has been deemed a large or medium taxpayer in the latest year lodged
- do have a member who had total income of more than \$2 million in the latest year lodged.

All other head companies of consolidated groups must lodge by 15 May 2023.

When a head company lodges a consolidated tax return for the first time, the due date for lodgment of that tax return is the latest date on which the group's *Notification of formation of an income tax consolidated group* form can be lodged.

Consolidated groups under a SAP

Head companies of consolidated groups that operate under an approved substituted accounting period (SAP) must lodge and pay (where applicable) in accordance with the SAP rules.

Substituted accounting periods

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Substituted-accounting-periods/>
- Last modified: 12 Aug 2022
- QC 34569

Find the lodgment due date for a taxpayer with a substituted accounting period (SAP) by type of entity and closing date.

On this page

- [How a SAP works](#)
- [Concession for an early December balancer](#)
- [What tax return form to use](#)

How a SAP works

Taxpayers who have been granted leave to adopt a SAP must meet the following lodgment requirements for:

- individuals, partnerships and trusts – due date for lodgment is the last day of the fourth month after the close of the accounting period
- companies and super funds (excluding not full self-assessment taxpayers (NFSA)) – due date for payment is the first day of the sixth month after the close of the accounting period
- companies and super funds (excluding NFSA) – due date for lodgment is the 15th day of the seventh month after the close of the accounting period.

The lodgment concession available to SAPs does not apply where the SAP entity is

not a full self-assessment taxpayer.

Agent assessed deferral requests can now be made for individual, partnership and trust SAPs. Companies and super funds should use the [ATO assessed deferral request form](#).

You can identify clients operating under approved SAP on income tax client listings from the codes shown in the SAP column.

Table: Codes shown in the SAP column converted to balance dates

SAP code	Approved balance date	Term used in lodgment program
A	31 Dec 2021	Early December balancer Note: For information about the availability of a lodgment concession to 31 July, see early December balancing company and super fund clients .
B	31 Jan 2022	January balancer
C	28 Feb 2022	February balancer
D	31 Mar 2022	March balancer
E	30 Apr 2022	April balancer
F	31 May 2022	May balancer
G	31 July 2022	July balancer
H	31 Aug 2022	August balancer
I	30 Sep 2022	September balancer
J	31 Oct 2022	October balancer
K	30 Nov 2022	November balancer

L	31 Dec 2022	Late December balancer Note: you can no longer request a late December balance date.
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Regardless of the actual date the entity balances, it is deemed to have a financial year ending on the last day of the relevant month.

Concession for an early December balancer

A lodgment concession is available to 31 July for early balancing December [SAP clients](#) if they lodge electronically. A full self-assessment company or super fund that is an early December balancer must lodge a tax return no later than the 15th day of the seventh month after the end of their year of income. The due date for lodgment for these entities is 15 July.

However, we will grant a lodgment concession to 31 July if you lodge your client's tax return electronically by 31 July. We have granted this concession in response to feedback from tax practitioners that tax time software availability makes it difficult to meet the lodgment due date of 15 July.

This is a lodgment concession only. Payment, if required, is still due on the first day of the sixth month after their year of income, which is 1 June. We will not apply a failure to lodge (FTL) penalty to early December balancing SAP clients when their tax return is lodged by 31 July.

What tax return form to use

Tax returns for taxpayers using a SAP should be made on the tax return form for the year in lieu of which the accounting period has been adopted. For example, you should prepare an early balancing 2022 tax return on the 2022 tax return form.

We make every effort to release tax time stationery as early as possible. However, if the relevant form has not been produced by the date the taxpayer wishes to lodge, they must use the 2021 tax return form. In these cases, whether lodging electronically or by paper, you must both:

- enter the year of income that the SAP replaces on page one of the tax return – failure to do so may result in us rejecting the lodged tax return
- provide us with the information requested under any new labels on the 2022 tax return form – you must do this shortly after we release the 2022 form.

You can apply for a SAP through [Application for a substituted accounting period \(SAP\)](#) (NAT 5087).

Our [Privacy notice – Application for a substituted accounting period](#) contains important information about your privacy.

Taxpayers with overdue tax returns

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Taxpayers-with-overdue-tax-returns/>
- Last modified: 01 Jul 2022
- QC 34566

Find out how overdue prior year tax returns may affect your client's lodgment due date.

All taxpayers operating on a standard year (not a SAP) with one or more prior year tax returns overdue as at 30 June 2022 must lodge their 2022 tax return by 31 October 2022:

- companies and super funds that must lodge by this date must pay any 2021–22 income tax liability by 1 December 2022
- individuals and trusts must pay by the date on their notice of assessment.

If all overdue prior year tax returns are lodged by 31 October 2022, the 2022 tax return will be due according to your normal lodgment program. This update for the 2021–22 year can take up to 3 weeks to appear on your client list.

You do not need to apply for a deferral for the 2022 tax return, provided you have lodged the prior years by 31 October 2022.

The overdue prior year returns may be subject to penalties and interest when lodged.

If a tax return is not lodged for a particular year because there is no obligation to lodge, notify us that a return is not necessary by 30 June. This will ensure that the correct lodgment due date for the current year is set for your client. It also means we will not contact you unnecessarily about your client's unlodged documents.

Keeping your client list up to date and removing clients who no longer use your services is an important part of managing your lodgment program. It also helps us to calculate your on-time lodgment performance more accurately.

Taxpayers with a lodgment prosecution

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Taxpayers-with-a-lodgment-prosecution/>
- Last modified: 01 Jul 2022
- QC 34568

Find out about the earlier lodgment dates for any clients who were prosecuted.

We use a risk-based approach to managing the compliance obligations of taxpayers. Using this approach, taxpayers who did not meet their previous tax return lodgment obligations and were prosecuted must lodge their future tax returns earlier than those taxpayers who have a good compliance record.

This means taxpayers prosecuted for non-lodgment of a tax return will not be eligible for the lodgment due date benefits in the lodgment program.

Taxpayers who are prosecuted from the month of July to September each year will have a lodgment due date that will be calculated by adding 5 months to the last day of the month in which the prosecution occurred unless an earlier lodgment due date applies. These taxpayers will also have their 2023 year's lodgment due date changed to 31 October 2023. For example, a client prosecuted in August 2022 will have a lodgment due date of 31 January 2023 for their 2022 tax return and 31 October 2023 for their 2023 tax return.

Taxpayers prosecuted during the months of October to June inclusive will have their next 2 years' lodgment due dates changed to reflect the revised lodgment due date of 31 October.

The benefits of the lodgment program will be reinstated if, after 2 years of being on the revised 31 October or other earlier lodgment due date, these taxpayers have lodged their tax returns on time.

We will advise you of any clients that have a revised lodgment due date.

Agent assessed deferrals are not available for taxpayers prosecuted for non-lodgment.

Situations where we request earlier lodgment

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Situations-where-we-request-earlier-lodgment/>
- Last modified: 01 Jul 2022
- QC 34567

Find out when we can request lodgment of a document earlier than the lodgment program due dates.

The lodgment program is a concession to registered agents. We can request lodgment of a document earlier than the lodgment program due date, including:

- when there is a history of late or non-lodgment of tax returns
- when there is a history of late or non-payment of liabilities
- as a means of prompting lodgment if there is reason to believe it would be late or not occur

- when a tax return is required for a specific purpose, such as from participants in identified tax schemes.

We may issue a notice requiring lodgment at any time. Letters or notices may also be issued when a document has not been lodged by the latest due date permitted for lodgment. These notices are rarely withdrawn and you should not ignore them as they may indicate that:

- the client is not covered by your program arrangements
- we are undertaking action to secure lodgment.

Lodgment and payment dates on weekends or public holidays

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Lodgment-and-payment-dates-on-weekends-or-public-holidays/>
- Last modified: 01 Jul 2022
- QC 34577

See when to lodge where a due date falls on a weekend or public holiday.

The lodgment program adopts standard due dates that may fall on a weekend or public holiday. When a due date for lodgment of an approved form or payment of a tax debt falls on a day that is not a business day, you can lodge or pay on the next business day. For the purpose of this rule, 'business day' means a day other than a Saturday, a Sunday or a day that is a public holiday.

A public holiday is defined as a day that is a public holiday for the whole of any state or territory in Australia. This means if a due date falls on a public holiday that is a public holiday for the whole of a state or territory, taxpayers in all states and territories can lodge or pay on the first business day, even if they don't celebrate that public holiday.

Public holiday dates may change during the year. We will review and update these tables with the most current information.

Public holidays and due dates in 2022

Date of public holiday	Name of public holiday	First business day
1 August (Mon)	Picnic Day (NT)	2 August (Tue)

23 September (Fri)	Friday before AFL Grand Final (VIC)	27 September (Tue)
26 September (Mon)	Queen's Birthday (WA)	27 September (Tue)
3 October (Mon)	Labour Day (ACT, NSW, SA) Queen's Birthday (QLD)	4 October (Tue)
1 November (Tue)	Melbourne Cup (VIC)	2 November (Wed)
26 December (Mon)	Christmas Day Proclamation Day Holiday (SA)	28 December (Wed)
27 December (Tue)	Boxing Day Holiday	28 December (Wed)

Public holidays and due dates in 2023

Date of public holiday	Name of public holiday	First business day
2 January (Mon)	New Year's Day	3 January (Tue)
26 January (Thu)	Australia Day	27 January (Fri)
6 March (Mon)	Labour Day (WA)	7 March (Tue)
13 March (Mon)	Eight Hours Day (TAS) Labour Day (VIC) March Public Holiday (SA) Canberra Day (ACT)	14 March (Tue)
7 April (Fri)	Good Friday	11 April (Tue)
10 April (Mon)	Easter Monday	11 April (Tue)
25 April (Tue)	ANZAC Day	26 April (Wed)
1 May (Mon)	May Day (NT) Labour Day (QLD)	2 May (Tue)
29 May (Mon)	Reconciliation Day (ACT)	30 May (Tue)
5 June (Mon)	Western Australia Day	6 June (Tue)
12 June (Mon)	Queen's Birthday (excluding WA and QLD)	13 June (Tue)

BAS agent lodgment program 2022–23

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/BAS-agent-lodgment-program/>
- Last modified: 01 Jul 2022
- QC 34553

Find out BAS agent lodgment and payment due dates, and what to do if you can't lodge on time.

On this page

- [About the BAS agent lodgment program](#)
- [Lodgment and payment due dates](#)
- [Other lodgment obligations](#)
- [If you can't lodge on time](#)

About the BAS agent lodgment program

The BAS agent lodgment program 2022–23 includes:

- lodgment and payment concessions when you have elected on behalf of your client to receive and lodge eligible quarterly activity statements online
- a lodgment concession for pay as you go (PAYG) withholding payment summary annual reports
- lodgment and payment concessions where your client is an active STP reporter and has elected to receive and lodge a paper activity statement.

To ensure your clients receive the lodgment program due dates, you should lodge activity statements (December monthly, and all quarterly activity statements) using either of the following channels:

- [Online services for agents](#)
- [Practitioner lodgment service \(PLS\)](#).

Lodgment and payment due dates

The lodgment program due dates for quarterly activity statements (and December monthly) will now show on your client lists. This is where your client has elected to receive and lodge the activity statement electronically and the activity statement meets the eligibility criteria.

Table 1: BAS agent due dates – monthly lodgment obligation

Monthly lodgment obligation	Due date	BAS agent concession for lodgment and payment if lodging by Online services for agents or PLS
Activity statement	21st of the following month	Not applicable The electronic lodgment and payment concession does not apply to standard monthly activity statements.
December activity statement	21 January	21 February – December monthly business activity statements for business clients with up to \$10 million turnover who report GST monthly and have elected to receive and lodge electronically using a registered agent.

Table 2: BAS agent due dates – quarterly lodgment obligation

Quarterly lodgment obligation	Original due date	BAS agent concession for lodgment and payment if lodging by Online services for agents or PLS
Quarter 4, 2021–22	28 July 2022	25 August 2022
Quarter 1, 2022–23	28 October 2022	25 November 2022
Quarter 2, 2022–23	28 February 2023	Not applicable
Quarter 3, 2022–23	28 April 2023	26 May 2023
Quarter 4, 2022–23	28 July 2023	25 August 2023 To be confirmed when the BAS agent lodgment program 2023–24 is developed.

Other lodgment obligations

Registered BAS agents can also lodge:

- [PAYG withholding payment summary annual report](#)
- [super guarantee charge \(SGC\)](#) statement – quarterly form
- [taxable payments annual report](#)
- income statements or payment summaries, employee termination payments, gross wages, allowances, PAYG withholding and other taxable and non-

- taxable payroll items
- [Single Touch Payroll](#) reports
- a tax file number declaration on behalf of a client
- an application to the Registrar for an [Australian business number](#)^{EQ} on behalf of a client.

The scope of services that registered BAS agents can provide to their clients was expanded in response to COVID-19. You can find more information at [BAS Services](#)^{EQ} on the Tax Practitioners Board website.

If you can't lodge on time

If you or your clients can't lodge by the lodgment program dates because of exceptional or unforeseen circumstances beyond your or your clients' control, you can [request a deferral](#).

If you request a deferral, you must provide supporting reasons.

Managing your lodgment program

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/>
- Last modified: 01 Jul 2022
- QC 34572

Find out information to help you manage your lodgment program.

[Help with your lodgment program](#)

How to get help if you, your practice or clients are having difficulty lodging on time for reasons beyond your control.

[Managing your client list](#)

How to use Online services for agents or practitioner lodgment service (PLS) to manage your client list and lodgments.

[Entities not covered by the program](#)

How to register clients and be appointed as their agent so they are covered by the lodgment program.

[Notify us if lodgment is not required](#)

How to notify us when a client is not required to lodge a statement or return.

[Notifying us when further returns are not necessary](#)

How to notify us when further tax returns are not necessary, unless your client is a super fund.

[Tax agents' personal return lodgment](#)

How a tax agent can get lodgment program due dates for your own personal returns.

[Client declarations and lodgment online](#)

Find out about signed declarations in writing from your client when you lodge an approved form on their behalf.

Help with your lodgment program

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Help-with-your-lodgment-program/>
- Last modified: 01 Jul 2022
- QC 34555

How to get help if you, your practice or clients are having difficulty lodging on time for reasons beyond your control.

On this page

- [How we can help](#)
- [Lodgment deferral support](#)
- [Tailored support for your practice](#)
- [Applying for supported lodgment program assistance](#)

How we can help

How we can help depends on whether the difficulties relate to you, your practice, or your clients. These reasons must be in line with [PS LA 2011/15 Lodgment obligations, due dates and deferrals](#).

We take into account your individual circumstances, such as:

- serious illness within your practice or family
- sudden and unexpected staff changes
- significant system issues
- natural or other disasters.

We consider your individual circumstances and may recommend tailored support for your practice through the Supported lodgment program if your practice or operations have been significantly disrupted.

Lodgment deferral support

If you or your clients are experiencing exceptional or unforeseen circumstances that affect your ability to lodge by a due date, [lodgment program deferrals](#) may be

available to provide you with short-term assistance. They provide additional time to lodge without incurring a failure to lodge on time (FTL) penalty.

Tailored support for your practice

If your whole practice has been affected by issues such as ill-health, the loss of a key staff member or natural disaster, we can work with you on a supported lodgment program.

The supported lodgment program is designed to help agents and practices of all sizes when you need additional time to lodge a large proportion of your clients' obligations.

A supported lodgment program requires you to implement solutions that enable your practice to return to the current lodgment program.

We will work with you to co-develop tailored solutions that can include:

- identifying overdue lodgment obligations, together with current lodgment program commitments
- removing clients that you are not actively managing
- prioritising your practice's overdue and upcoming obligations in a manner that progressively returns your practice to the current lodgment program
- applying lodgment deferrals, or in some instances, suspending compliance action, based on your practice's circumstances.

Applying for supported lodgment program assistance

Generally, we will not help if the circumstances are of your own making or within your control, or where you have not complied with the conditions of a previous supported lodgment program.

We may also direct you back to short-term assistance options if we see that as a better way to continue to manage the issue.

If we provide supported lodgment program assistance, we require you to:

- keep your own taxation obligations up to date
- take reasonable action to attempt to resolve the issues that have caused you to fall behind with your lodgments
- remove any clients you are not actively representing from your ATO client list - we will only assist clients you are actively representing
- only take on new clients if you can lodge their documents on time, and they do not affect your ability to meet the agreed supported lodgment program
- plan how you will manage your client base and resources after the supported lodgment program has been completed.

We will not consider lodgment deferrals or suspension of lodgment action for clients who have been referred for prosecution action.

Submitting your request for supported lodgment program assistance

To submit your request for assistance through a supported lodgment program, send a request through Online services for agents [Practice mail](#):

- select the topic Debt and lodgment
- select the subject Supported lodgment program
- include your reasons for requesting assistance in the free text field.

We'll need to know:

- your contact details, including contact name, email address and phone number
- the circumstances that have affected your ability to meet lodgment program dates
- the steps you have taken to resolve these circumstances and the extent to which they are currently affecting your practice
- the approximate length of time you may need to overcome your current situation.

If you are unable to access our online services to make your request due to exceptional and unforeseen circumstances, phone us on 13 72 86 Fast Key Code 1 3 2 to discuss your circumstances.

Managing your client list

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Managing-your-client-list/>
- Last modified: 01 Jul 2022
- QC 34558

How to use Online services for agents or practitioner lodgment service (PLS) to manage your client list and lodgments.

On this page

- [Adding and removing clients](#)
- [Clients who do not have an obligation to lodge – registered tax agents](#)
- [Lodgment status reports](#)

Adding and removing clients

For information about adding a client and how to remove a client from your practice list, including the details you need to update so we no longer contact you about the client. Refer to:

- [Add client](#) – Online services for agents
- [Remove client](#) – Online services for agents
- [Client update](#) – practitioner lodgment service (PLS).

Clients who do not have an obligation to lodge – registered tax agents

You can use the PLS client update transaction to advise us about a return not necessary (RNN) for a specific year or further returns not necessary (FRNN) for tax returns for all future years. RNNs and FRNNs are also known as a non-lodgment advice. You can also use Online services for agents to [lodge a non-lodgment advice](#) for your eligible clients.

Lodging an FRNN advice will not remove your registered agent number from the client's records.

You cannot lodge an RNN for regulated super funds as it is compulsory for this entity type to lodge a fund tax return unless it was wound up in a prior year. This function is unavailable in Online services for agents and PLS to ensure that if lodgment does not occur, we will take compliance action.

Lodgment status reports

You can download various reports to help with your clients' lodgment obligations:

- Practitioner lodgment service
 - [Income Tax lodgment status service](#)
 - [Activity Statement lodgment report](#).
- Online services for agents – [On demand reports](#)
 - Income tax lodgment status report (current year + previous 3 years)
 - Outstanding activity statements report (current year + previous 3 years).

Accessing client lists in PLS

You can obtain [reports](#) through the PLS, including client lists and due lodgment reports.

Entities not covered by the program

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Entities-not-covered-by-the-program/>
- Last modified: 01 Jul 2022
- QC 34571

How to register clients and be appointed as their agent so they are covered by the lodgment program.

On this page

- [Registering clients](#)
- [Authority to act](#)

Registering clients

Unregistered clients and clients that have not appointed you as their registered agent are not covered by your lodgment program.

Your clients cannot be covered until they have been allocated a registration number appropriate to the document to be lodged:

- tax returns – the registration number is a tax file number (TFN)
- activity statements – the registration number is either
 - an Australian business number (ABN)
 - a TFN if an ABN is not applicable.

Authority to act

Your clients cannot be covered by your lodgment program until they have appointed you as their registered agent.

You can notify us of your authority to act on their behalf using either:

- Add client function in Online services for agents
- Client update transaction in practitioner lodgment service (PLS).

Our current systems do not allow more than one agent to be appointed to the activity statement role for a client. Keep this in mind if your client has a tax agent and a BAS agent to prepare their documents. You can see if an agent already exists for a role in Online services for agents. In these cases, you should make sure your client has provided you the authority to act for them for that particular obligation.

If you are a BAS agent acting for a client on the activity statement role, and you do not receive the latest activity statement, another agent may have been added to that role. To obtain the latest activity statement visit Online services for agents and add the client to your client list.

Your authority to act on behalf of a new client for lodgment purposes only takes effect from when we receive it. To make sure any new clients are covered by your lodgment program for 2022–23, you must successfully lodge the authority with us by the dates in the following table.

Table: Authority to act

Type of authority to act	Must be lodged with us by:
--------------------------	----------------------------

Income tax	<p>31 October 2022</p> <p>Note: your clients will not be covered by your lodgment program if added after 31 October 2022.</p> <p>If you accept a new client for income tax purposes after 31 October 2022, check the lodgment due date for the client on your client list from Online services for agents or PLS. If the new client was previously a self-preparer, they will not be covered by your lodgment program and may need to lodge by an earlier due date.</p>
FBT	21 May 2023

Notify us if lodgment is not required

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Notify-us-if-lodgment-is-not-required/>
- Last modified: 14 Oct 2022
- QC 34573

How to notify us when a client is not required to lodge a statement or return.

On this page

- [When to notify us](#)
- [Tax returns](#)
- [Activity statements](#)
- [Fringe benefits tax returns](#)
- [Super funds](#)

When to notify us

If your client is not required to lodge a tax return or FBT return or has nothing to report in an activity statement for a particular period, advise us before the lodgment due date so we can update our records.

This will keep your client list up to date and avoid unnecessary compliance action that may take place once the document is overdue.

Tax returns

Under certain circumstances, clients who have a tax file number (TFN) may not have to lodge tax returns. To avoid compliance action, and the client being given an earlier lodgment date next year because a tax return is overdue, it is best that you advise us through either:

- a [non-lodgment advice](#) using Online services for agents
- the practitioner lodgment service [client update](#) transaction.

Return not necessary (RNN) and Further return not necessary (FRNN) advices are also known as non-lodgment advices.

If there are no further returns required, you should lodge an FRNN advice and remove the client from your client list.

Notify us if your client is [not required to lodge](#) their Fringe benefits tax return.

Clients you cannot lodge an RNN advice for

You cannot lodge an RNN advice if the client:

- has been issued with a tax return lodgment demand from us for that income year
- has an active ABN and is operating a business during that financial year (if they are no longer operating a business, they must meet all their lodgment and payment obligations prior to requesting cancellation of their ABN)
- has pay as you go (PAYG) instalment credits for that income year (you can only lodge an RNN if PAYG instalments have been varied or reduced to nil for the full income year)
- is a [super fund](#)
- has exceeded their superannuation concessional or non-concessional contributions cap
- was, for the 2021 year, either a liable parent or a recipient parent under a child support assessment, unless both of the following apply
 - the client received government benefits for the entire financial year
 - the client's income was less than \$27,063.

Sometimes an RNN is not required

If any of the following circumstances apply to your client, you do not need to advise us that a return is not necessary:

- they are a newly registered client and have no need for an RNN for years before their registration
- we have already entered an RNN during the selected year because they are
 - Centrelink recipients
 - subsidiary members of a consolidated group and have no requirement to lodge
 - a minor beneficiary.

Activity statements

If your client has nothing to report for a particular period, lodge a nil activity statement by the due date to prevent a demand notice being issued. This includes when the client only has a PAYG withholding obligation and has not had a withholding event during the reporting period.

Note: There are exceptions to the requirement to lodge a nil return. The following forms do not generally have lodgment requirements, and only need to be lodged by the payment due date if varying the instalment amount:

- quarterly PAYG instalment notice (Form R)
- quarterly goods and services tax (GST) instalment notice (Form S)
- quarterly PAYG and GST instalment notice (Form T).

Also, the annual PAYG instalment notice does not generally require lodgment and only needs to be lodged if you are varying the instalment amount or using the rate method to calculate the instalment. It is best to lodge the notice (and, if applicable, pay the instalment) before lodging the tax return if either the:

- required notice must be lodged by 21 October 2022
- taxpayer intends to lodge their 2021 tax return before 21 October 2022.

Lodge nil activity statements in advance

Activity statements can be generated early for your clients in the following cases:

- if they are going to be absent from their place of business before the end of the reporting period and the business will not be trading during that period
- if they are a short-term visitor (for example, an entertainer or sports person and will be leaving the country before generation of the activity statement)
- their entity is under some form of administration
- their business has ceased
- they will be travelling (either within Australia or overseas) and therefore will not be able to obtain their activity statement if generated under normal bulk process.

Note: If your client lodges quarterly and they have elected to report and pay monthly, they are not eligible for early generation of activity statements.

Activity statements can be generated for up to 6 months in advance for either:

- six monthly activity statements
- two quarterly activity statements.

Eligibility requirements

Activity statements can be issued early for all non-elected monthly (that is, if your client is required to report and pay monthly), quarterly and annual lodgers who meet the following eligibility requirements:

- your client has not had an active deferred goods and services tax (DGST) role during the reporting period the request relates to
- generating the statement under normal bulk processes and timeframes will cause difficulties for your client in meeting the lodgment and payment due date
- it is not practical or possible for your client to find alternative lodgment arrangements, and they are either a
 - June balancer
 - substituted accounting period (SAP) balancer and are requesting early

generation of an annual Form I only for PAYGW – go to view the substituted accounting period status.

To request that your client's activity statements be issued early, phone us on 13 72 86.

Fringe benefits tax returns

Under certain circumstances, clients who are registered to pay FBT may not have to lodge an FBT return. If your client's fringe benefits taxable amount during an FBT year is nil, you will need to lodge an FBT non-lodgment advice (registered agents). This will avoid us seeking an FBT return from your client later.

You can use the [FBT non-lodgment advice form](#) to advise us that lodgment is not required for multiple years and clients. Send your completed form via [Practice mail](#) in Online services for agents.

The FBT taxable amount may be nil for a range of reasons – for example, the:

- business ceased
- employee has made contributions
- business no longer provides fringe benefits.

Super funds

Australian resident super funds must lodge tax returns, regardless of how much income they receive. If the fund is wound up, you cannot lodge an RNN advice – instead, you must lodge a final return.

Registered tax agents or trustees may be able to advise us of an RNN for certain [newly registered SMSFs](#) that meet specific criteria.

Notifying us when further returns are not necessary

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Notifying-us-when-further-returns-are-not-necessary/>
- Last modified: 01 Jul 2022
- QC 34552

How to notify us when further tax returns are not necessary, unless your client is a super fund.

On this page

- [Why returns may not be necessary](#)

- [How to notify us](#)
- [Fringe benefits tax returns](#)

Why returns may not be necessary

There are numerous reasons why further returns are not necessary – for example, your client may be:

- an individual who has derived income below the relevant threshold and will remain at this level in future years
- an individual who has retired and whose continuing sole source of income is a full government pension
- a non-individual that ceased operations before the current year of lodgment, such as a company that was deregistered in December 2020.

For the 2022 year, your client must lodge if they were either a liable parent or a recipient parent under a child support assessment, unless both of the following apply:

- they received government benefits for the entire financial year, and
- their income was less than \$27,063.

How to notify us

You can use Online services for agents or the practitioner lodgment service (PLS) to lodge a return not necessary (RNN), also known as a non-lodgment advice, for eligible clients. You can also advise that future returns are not required, unless your client is a super fund.

To notify us, use either:

- [Non-lodgment advice](#) in Online services for agents
- [Client update](#) in practitioner lodgment service (PLS).

When further returns are not necessary, we will apply an end date to the client's income tax role in our internal processing system.

If we have issued a lodgment demand you cannot submit a RNN or further return not necessary (FRNN) (non-lodgment advice) online. However, you can post an advice indicating the reasons why a return is not required to:

Australian Taxation Office
PO Box 327
ALBURY NSW 2640

Fringe benefits tax returns

To advise us that an FBT return doesn't need to be lodged:

- complete an [FBT non-lodgment advice \(registered agents\)](#) form
- send it to us using Online services for agents [Practice mail](#).

You should notify us as early as possible as processing may take up to 28 days around peak lodgment dates.

We cannot process a non-lodgment notice if either:

- there is a credit on your client's FBT account
- FBT instalments have been paid.

In these circumstances, lodging a nil FBT return will allow the credit to be refunded to your client as quickly as possible.

Tax agents' personal return lodgment

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Tax-agents--personal-return-lodgment/>
- Last modified: 01 Jul 2022
- QC 34554

How a tax agent can get lodgment program due dates for your own personal returns.

You must use a registered agent number and lodge your tax return electronically to ensure that you receive a lodgment program due date for [your own personal tax return](#) You can view your information in Online services for agents.

If you decide to lodge using your own registered agent number, you must add yourself as a client using [Online services for agents](#) or the practitioner lodgment service (PLS).

To help maintain your privacy, you can restrict who within your practice can access your details in Online services for agents by using [Access Manager](#). This is a stand-alone system used to manage access and permissions for our online services.

To access Online services for agents, Access Manager, the Australian Business Register and other government online services, you'll need to use [myGovID and the Relationship Authorisation Manager](#).

If you lodge without a registered agent number, or by paper, you will not be eligible for any lodgment program due dates available to you as a registered agent.

Client declarations and lodgment online

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Client-declarations-and-lodgment-online/>
- Last modified: 01 Jul 2022
- QC 41425

Find out about signed declarations in writing from your client when you lodge an approved form on their behalf.

On this page

- [Requirements](#)
- [Electronic declarations](#)
- [Declaration examples](#)

Requirements

Your client is required by law to provide a declaration each time an activity statement, tax return, notice, statement, application, or other document is to be given to the Commissioner of Taxation in the approved form. They cannot provide a bulk declaration. Approved forms include activity statements and tax returns.

The client declaration must be in writing and state that:

- they have authorised you to lodge the document and
- the information is true and correct.

Your client can choose to provide this declaration by email, fax or in paper form.

When you lodge your client's document, you must state that you have received your client's declaration.

Electronic declarations

Certain requirements must be met when providing a declaration electronically:

- If information is required to be given in writing it can be given electronically if the person receiving the information consents to receiving it electronically.
- Consent does not have to be explicit and can be inferred from a person's conduct.
- A method that is reasonable is used to identify the person's signature (for example, their email address). If your client chooses to send their declaration by email, they do not need to include their scanned signature. The action of sending the email and the agent accepting the information and then using that as a basis for lodging the approved form would be sufficient.
- You consent (noting this can be inferred by your conduct) to your client's signature being sent to you by this method.
- It is not necessary to attach the activity statement or tax return to an email providing the declaration. However, your client can choose to do so. If so, when possible, remove any identifying information to ensure that any sensitive information is not accidentally disclosed if the email is received by a person not authorised.

Your client is required to retain the declaration (or a copy) for up to 5 years, depending on their circumstances. We recommend you also keep a copy of the declaration for your own records.

The declaration can be stored electronically regardless of whether it was received by email or in paper form. Paper declarations can be scanned and stored electronically.

A streamlined process is in place for [Single Touch Payroll](#).

Example of a declaration

I, (name of business client) authorise (name of agent) to give the (specify the period) activity statement to the Commissioner of Taxation for (entity name).

I declare that the information provided for the preparation of this activity statement is true and correct.

I am authorised to make this declaration.

[Insert for emailed declaration] Type full name and date

[Insert for paper declaration] Signed: Date:

Declaration examples

As the following examples show, no matter what method is used:

- a declaration must be given each time you lodge an approved form
- the declaration must be written, for example in an email or letter (a phone conversation is not sufficient)
- the declaration must state that the
 - information provided by the taxpayer is true and correct
 - taxpayer has authorised you to lodge the specified approved form.

Example 1: Cloud computing package declaration

Nick is a tax agent and his client, Aisha, uses a cloud-based software accounting package. On 10 August 2021, she provides Nick with authentication details so he can access her business records and lodge her tax return for the 2020–21 income year.

Nick must have a declaration in writing from Aisha. She can make the declaration electronically stating that she has authorised Nick to give the document to the Commissioner and that the information is true and correct.

If the cloud-based software accounting package does not include a field for Aisha to provide that declaration, then she would need to provide a separate declaration to Nick (which could be by fax or email if she chose to do this

electronically). Aisha should ensure that she clearly states which document is being lodged when providing her declaration.

Aisha's declaration would say:

I, Aisha O'Brien, declare that the information I provided by software accounting package on 10 August 2021 to Nick Lee, tax agent, in relation to the approved form for the period 1 July 2020 to 30 June 2021 is true and correct and I have authorised Nick Lee to lodge the approved form.

Example 2: Email declaration

Estelle is a tax agent and is emailed by her client, Ruby, who asks her to deal with the ATO on her behalf until otherwise advised.

The statement 'until otherwise advised' is sufficient authorisation for Estelle to act on behalf of Ruby. Estelle does not have to provide this authorisation on each occasion she wants to contact the ATO on behalf of Ruby.

However, each time that Estelle lodges an approved form on Ruby's behalf, Ruby must provide Estelle with a declaration stating that the information is 'true and correct' and that Ruby has authorised Estelle to lodge the approved form.

This declaration could be sent in an email or fax or in writing depending on which option Ruby prefers.

It would not be necessary to include an actual signature at the end of the email. Ruby's action of sending the email and Estelle accepting the information and then using that as a basis for lodging the approved form would be sufficient.

Example 3: Declaration sent by separate email

Grace phones Duc, a tax agent, and asks that he deal with the ATO on her behalf until otherwise advised.

Even though Grace has spoken to Duc, she still needs to send the information in writing to him. She sends him an email declaration stating that information is 'true and correct' and that she has authorised Duc to lodge the approved form on her behalf.

While it would be logical for Grace to include the declaration in the email that includes all the information, it is not a legal requirement and if Grace and Duc choose to, then the declaration can be sent by separate email if the relevant approved form is clearly identified.

Example 4: Declaration in paper form

Deng, a tax agent, has a client, William, who provides him with an activity statement as a printed excel spread sheet. Deng prepares William's activity statement in paper form and posts this to him to check and approve. Once William checks the paper activity statement he signs and returns it to Deng for lodgment. William has previously provided written authority for Deng to act on his behalf.

As William has signed a paper activity statement form and completed the required fields which include a signed declaration that the information is true and correct, William has met his client declaration obligations.

If William had not signed the activity statement, then he would have to make a separate declaration confirming both that the information is true and correct as well as stating he has authorised Deng to lodge the document.

Although the interaction between Deng and William has occurred by paper, Deng can keep a copy of William's declaration electronically if preferred.

William could have sent the declaration in an email rather than signing the activity statement. However, he would need to indicate which document that he is providing the declaration for in his email.

Example 5: Email with information and declaration

Terry completes his activity statement and then provides information to his tax agent, Anne, by email and states in the email that authorisation to lodge has been provided.

As Terry has signed the declaration in the activity statement and the authorisation to lodge has been provided then he has met his legal requirements. If the information is faxed or emailed as a portable downloadable file (PDF), the electronic signature provisions would be

satisfied.

Example 6: Information in separate emails

Yanni's client, Kate, provides her tax return electronically but doesn't complete the declaration field. She then sends a separate email advising that the tax return she sent previously is true and correct.

Kate has met the requirements for 'true and correct' however the declaration has not been sufficiently specified. It would not be enough to state that the tax return sent previously is true and correct. That could refer to any tax return Kate sent previously and it needs to be more specific. For example, by referring to the year of the tax return or the date of the previous email.

For more information see:

- Sections [388-65](#) and [388-70](#) of schedule 1 to the *Taxation Administration Act 1953*
- [Section 9](#)²⁷ and [Section 10](#)²⁷ of the *Electronic Transactions Act 1999*
- [How to protect your business](#)

Lodgment program deferrals

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-deferrals/>
- Last modified: 01 Jul 2022
- QC 34580

How tax and BAS agents can request a lodgment deferral when your client has exceptional or unforeseen circumstances.

[How lodgment deferrals work](#)

How to apply for a lodgment deferral if unforeseen events affect your client's ability to lodge on time.

[Agent assessed deferrals](#)

How to apply for an agent assessed deferral if you or your client are in an exceptional or unforeseen situation.

[ATO assessed deferrals](#)

How to apply for an ATO assessed deferral if your deferral request does not meet the agent assessed deferral criteria.

[Deferrals for new or re-engaged clients with overdue returns](#)

How to request additional time to bring lodgments up to date for a client with overdue tax returns.

[Lodgment deferral tips](#)

Tips to help us respond more quickly to your lodgment deferral request.

How lodgment deferrals work

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-deferrals/How-lodgment-deferrals-work/>
- Last modified: 01 Jul 2022
- QC 34581

How to apply for a lodgment deferral if unforeseen events affect your client's ability to lodge on time.

On this page

- [When a lodgment deferral can help](#)
- [Types of deferrals](#)
- [When you don't need to apply](#)
- [Eligibility for deferrals](#)
- [Applying for deferrals](#)
- [Our decision](#)

When a lodgment deferral can help

A lodgment deferral may help when exceptional and unforeseen circumstances may impact your ability to lodge by a due date on behalf of your clients.

You can submit a deferral request by completing the current online application and lodging through Online services for agents.

If your client is unable to pay on time, you may be able to set up a payment plan or apply for a [payment-only deferral](#).

Types of deferrals

Lodgment deferrals extend the due date for lodgment of a document. They give extra time to lodge without incurring a failure to lodge on time (FTL) penalty.

There are 3 types of lodgment deferrals:

- [agent assessed deferrals](#)
- [ATO assessed deferrals](#) – requests that do not meet the criteria for agent assessed deferrals
- [deferrals for new or re-engaged clients with overdue returns.](#)

When you don't need to apply

You don't need to request a deferral if:

- the lodgment or payment due date falls on a weekend or public holiday as you can lodge or pay on the next business day
- the due date is 15 May for tax returns, as you already have an extension of time to lodge and pay to 5 June (a concessional due date in the lodgment program).
- you are affected by a general or geographical issue (such as a natural disaster or widespread system outage) and we have informed you that you don't need to make your own deferral request.

You can't request a deferral from the 5 June concessional lodgment date because it is not a due date under the lodgment program.

Eligibility for deferrals

You can request a lodgment deferral for:

- tax returns
- fringe benefits tax returns
- monthly and quarterly activity statements
- annual GST returns
- PAYG payment summary annual reports
- taxable payments annual reports.

You cannot request a lodgment deferral for an activity statement before we have [generated it and made it available online](#).

You should not request lodgment deferral requests for large withholder and large excise client activity statements through Online services for agents. Instead, contact our [Large business support](#) team to discuss your client's circumstances.

Applying for deferrals

We have instructions on how to apply for:

- [Agent assessed deferrals](#), including phone deferrals
- [ATO assessed deferrals](#)
- [Deferrals for new or re-engaged clients with overdue returns.](#)

We also have [lodgment deferral tips](#) to help us respond more quickly to your lodgment deferral request.

Your request should be consistent with:

- [PS LA 2011/15](#) *Lodgment obligations, due dates and deferrals.*
- [PS LA 2011/14](#) *General debt collection powers and principles.*

We monitor lodgment performance and use of deferrals. We may contact agents who have higher levels of non-compliance or are high users of deferrals so we can understand the reasons for their requests.

Our decision

We aim to process your request quickly. However, during peak lodgment periods it may take up to 28 days to finalise requests submitted through Online services for agents.

Approved requests

Eligible requests for deferral will be approved and processed.

You will receive notification in Online services for agents. Your deferred due dates will show in:

- Online services for agents
- practitioner lodgment service (PLS) client report.

However, if we don't have all the necessary information to process your request, we may contact you.

Declined or varied requests

If we decline or vary your request, you will receive notification in Online services for agents.

We may decline your deferral request if:

- the client has a record of late lodgments, including poor compliance with deferred due dates
- we have started lodgment compliance action with your client
- you are not listed on our systems as the authorised agent to act on the client's behalf
- you request a deferral from the 5 June concessional lodgment date.

Our large business specialists review and may decline lodgment deferral requests for significant global entities or large business entities. If so, they will notify you.

If you are not happy with our decision on your deferral request, you can [ask us to review a deferral decision](#).

Agent assessed deferrals

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-deferrals/Agent-assessed-deferrals/>
- Last modified: 01 Jul 2022
- QC 35431

How to apply for an agent assessed deferral if you or your client are in an exceptional or unforeseen situation.

On this page

- [Lodgment obligations](#)
- [Eligibility](#)
- [Timeframes for agent assessed deferrals](#)
- [Payment due dates](#)
- [Apply for an agent assessed deferral](#)

Lodgment obligations

If you, or your client, are in an exceptional or unforeseen situation affecting your ability to lodge an obligation, an agent assessed deferral may help.

You can use an agent assessed deferral application form to request lodgment deferrals for the following.

Lodgment deferrals available for agents

Lodgment obligation	Tax agents	BAS agents
Tax (IT) returns (except large and medium entities due on 15 January)	Yes	No
Tax (IT) returns: <ul style="list-style-type: none">• including individual and trust substituted accounting period (SAP) clients• not including company and super fund SAPs.	Yes	No
FBT returns	Yes	No
Monthly and quarterly activity statements, but not: <ul style="list-style-type: none">• quarterly PAYG and GST instalment notices form R, S and T• annual PAYG instalment notice Form N.	Yes	Yes

Annual GST return	Yes	Yes
PAYG payment summary annual report	Yes	Yes

You can't request a deferral from the 5 June concessional lodgment date because it is not a due date under the lodgment program.

Eligibility

You can request an agent assessed deferral if:

- the request is for an existing client
- it is the first deferral request for this obligation
- it is no more than 3 business days after the original lodgment due date
- you or your client need no more than the default timeframes.

Second lodgment deferral request

If you are submitting a second lodgment deferral request for the same obligation, apply for an [ATO assessed deferral](#) instead.

Large withholders

If your lodgment deferral request is for a large withholder, you should not apply through Online services for agents. Instead, phone our large business support team on 1300 728 060 to discuss your client's situation.

Significant global entities and large business

If your lodgment deferral request is for a significant global entity or large business, including an excise taxpayer, we will forward your request to our [large business support](#) specialists. They may need to contact you.

Timeframes for agent assessed deferrals

Agent assessed deferrals have defined timeframes, depending on the obligation type. If you need a deferral for a longer period than specified below, instead lodge an [ATO assessed deferral](#) request.

Timeframes for agent assessed deferrals

Obligation type	Maximum timeframe
Annual	28 days
Quarterly	21 days
Monthly	14 days

Payment due dates

If your agent assessed deferral request is approved, your payment due date automatically extends to the deferred lodgment due date. However, this does not apply:

- to FBT returns as the payment due date remains as
 - 25 June for returns lodged online
 - 21 May for returns lodged by paper
- if the lodgment is for individual tax returns or trust returns as these have a payment due date 21 days after the issue of the notice of assessment.

Apply for an agent assessed deferral

You can apply for an agent assessed deferral through Online services for agents. In limited circumstances, you can also apply by phoning us.

Apply online

Submit your application through Online services for agents by:

- completing and saving the [Agent assessed deferral application](#) in Excel format and attaching it to the appropriate Practice mail message
- selecting the appropriate topic based on the obligation included in the request
- selecting the subject Agent assessed deferral.

Apply by phone

You can request agent assessed lodgment deferrals over the phone:

- for up to 5 clients with one obligation per client
- by phoning 13 72 86 FKC 1 3 2.

Our decision

We aim to process your request quickly. However, during peak lodgment periods, it may take up to 28 days to finalise requests submitted through Online services for agents. If we decline or vary your deferral request, you will receive notification in Online services for agents. If you are not happy with our decision, you can [ask us to review a deferral decision](#).

ATO assessed deferrals

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-deferrals/ATO-assessed-deferrals/>
- Last modified: 01 Jul 2022
- QC 34574

How to apply for an ATO assessed deferral if your deferral request does not meet the agent assessed deferral criteria.

On this page

- [Lodgment obligations](#)
- [Making a request](#)
- [Submitting a request](#)
- [After you submit your request](#)
- [Ask us to review a deferral decision](#)

Lodgment obligations

ATO assessed deferrals can be used to request lodgment and payment deferrals for the following

Lodgment obligation	Tax agents	BAS agents
Tax returns	Yes	No
FBT returns	Yes	No
Monthly and quarterly activity statements; except quarterly PAYG and GST instalment notices form R, S and T or annual PAYG instalment notice Form N	Yes	Yes
Annual GST return	Yes	Yes
PAYG payment summary annual report	Yes	Yes
Taxable payments annual report	Yes	Yes

Making a request

You can lodge an ATO assessed deferral application if:

- you do not meet the agent assessed deferral criteria
- your request exceeds the agent assessed deferral timeframes
- you are submitting the application after the lodgment due date
- this is for a second or subsequent deferral request
- your client has had a lodgment prosecution resulting in a revised lodgment date

- there are exceptional or unforeseen circumstances that are outside your or your client's control, which require a full explanation.

The exceptional or unforeseen circumstances must be consistent with those outlined in [PS LA 2011/15 Lodgment obligations, due dates and deferrals](#).

We can only consider your deferral request if you provide full details of:

- why you are submitting the request after the lodgment due date
- the exceptional or unforeseen circumstances
- why you are requesting a payment deferral, if you need one.

Lodgment deferral requests for large businesses

You should not submit lodgment deferral requests for [large withholders](#) via Online services for agents. Instead, contact our [large business support team](#) to discuss your client's circumstances.

Lodgment deferral requests submitted for significant global entities or large business, including excise taxpayers, will be forwarded to our large business specialists for consideration. You may be contacted by them if you request a lodgment deferral for one of these entities.

Submitting a request

To apply for an ATO assessed deferral, submit your application through Online services for agents as follows:

- complete and save the [ATO assessed deferral application](#) in Excel format and attach it to the appropriate Practice mail message
- select the appropriate topic based on the obligation included in the request (select topic Debt and lodgment for the *Taxable payments annual report*)
- select the subject ATO assessed deferral (select subject ATO assessed deferral Taxable payments annual report for the *Taxable payments annual report*).

If your large withholder client needs additional time to lodge, phone our large business support team on 1300 728 060 to discuss their circumstances.

After you submit your request

Processing may take up to 28 days around peak lodgment dates. Do not resend a deferral application for the same clients within the 28-day processing period. This could cause delays to the processing of your original request.

When your request has been processed, or is varied or declined, you will be notified through Online services for agents.

Deferred due dates for eligible clients will display on our systems within a period of time that allows for system processing.

Ask us to review a deferral decision

If you have lodged a deferral request and we've varied or declined it and you are dissatisfied with our decision, you can lodge a *Review of deferral decision* form to request an informal review.

Request a review of deferral decision

If you request a review of deferral decision, your request must:

- be lodged within 21 days from the date on the communication varying or declining your original request
- be on the [current Review of lodgment deferral decision application form](#) and lodged as an attachment to a Practice mail message through Online services for agents
- include the form submitted in portable document format (PDF)
- quote your receipt identification number (ID) and the date on the communication varying or declining your original request
- contain additional information to support your original request.

If your deferral request was not accepted because it was not lodged through Online services for agents, do not lodge a *Review of deferral decision* form. You must lodge a new deferral application form.

Lodgment deferral requests for a significant global entity or large business, including large withholder or excise payer, are reviewed by our [large business specialists](#). If your request was declined, you can contact them to discuss your circumstances.

Submit your request for a review of deferral decision

You can submit your application form through Online services for agents:

- complete and save the [Review of deferral decision form](#)
- select the topic General questions, problems and help
- select the subject Review of decision for deferrals from tax agents
- attach your review of deferral decision request form to the message.

After you submit your request

We will let you know the outcome of our informal review through Online services for agents.

Processing may take up to 28 days around peak lodgment dates. Do not resend an application within the 28-day processing period. This could cause delays to the processing of your request.

If you are dissatisfied with this decision you may apply to have the decision formally reviewed by the Federal Court or the Federal Magistrates Court under the *Administrative Decisions (Judicial Review) Act 1977*.

Deferrals for new or re-engaged clients with overdue returns

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-deferrals/Deferrals-for-new-or-re-engaged-clients-with-overdue-returns/>
- Last modified: 01 Jul 2022
- QC 47906

How to request additional time to bring lodgments up to date for a client with overdue tax returns.

On this page

- [On time performance](#)
- [Eligibility](#)
- [Submitting a request](#)
- [After you submit your request](#)

On-time performance

If you have existing clients or engage new clients (including previous clients) with one or more years of overdue tax returns to lodge, remember that only the current year tax return is included in the Lodgment program on-time performance measurement.

Your on-time lodgment performance will only be affected if you lodge the current year return after the due date or deferred due date.

Eligibility

You can request additional time to lodge your client's overdue returns. We can provide you with a deferral for your client's current year return. We will also consider delaying activities to secure lodgment on the overdue prior year returns.

The period of additional time allowed for both the deferral and the delaying of action on overdue prior year lodgments is 42 days (6 weeks) from the date of request.

If you need more than 6 weeks or your client has outstanding obligations that are not tax returns, use the ATO assessed deferrals process.

You can only use the [Deferrals for new or re-engaged clients with overdue returns application form](#) to request lodgment deferrals for tax returns, where the client's lodgment due date is 31 October. You can list multiple clients on a single form.

Submitting a request

To apply for additional time to lodge for new or re-engaged clients with overdue returns, submit your application through Online services for agents:

- complete and save a copy of the [Deferrals for new or re-engaged clients with overdue returns application form](#) in Excel format and attach it to the appropriate Practice mail message
- select the topic Income tax
- select the subject New or re-engaged client deferral.

Do not include additional supporting information in the message.

If you need more than 6 weeks to lodge overdue returns, use the ATO assessed deferrals process.

Example – deferral for new client with overdue tax returns

In January 2022, Stephen is approached by a new client with overdue prior year tax returns for 2018, 2019 and 2020. The 2021 tax return was due on 31 October 2021.

Stephen requests additional time to allow him to complete and lodge the overdue prior and current year returns on the *Deferrals for new or re-engaged clients with overdue returns* application form.

Stephen is granted a deferral for the 2021 return for 42 days from the date of his request, and is able to lodge the current year return on time.

We also agree to cease activities to secure the overdue prior year returns for the same time, while Stephen brings the client up to date.

Stephen's client is still liable for any late lodgment penalties and interest that are applicable for his overdue 2018, 2019 and 2020 tax returns.

After you submit your request

Processing may take up to 28 days around peak lodgment dates. Do not resend a further application for the same clients within the 28-day processing period. This could cause possible delays to the processing of your original request.

When your request has been processed, varied or declined, we will notify you of our decision through Online services for agents.

Deferred due dates for eligible clients will display in our systems, within a period of time that allows for system processing.

Lodgment deferral tips

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Lodgment-program-deferrals/Lodgment-deferral-tips/>
- Last modified: 01 Jul 2022
- QC 65290

Tips to help us respond more quickly to your lodgment deferral request.

- Download the current online [deferral form for registered agents](#) for the appropriate deferral type.
- Complete all the required information starting from the top of the form
 - Select either Tax or BAS agent from the drop-down menu to enable the appropriate options in other drop-down menus.
 - Supply enough information to support your application where a reason is requested.
 - Original due date is the initial lodgment program [due date](#). If the obligation was previously deferred, the original due date does not change.
 - Deferred due date is the date you are now asking to lodge your client's obligation.
 - ICAC Account is the 3-digit number included in your client's activity statement account.
 - Period end date relates to the year, quarter or month end of the obligation; for example, a March quarterly activity statement has a quarter end date of 31 March.
- Select the practice mail topic and subject for the obligation type, for example, Income tax – Agent assessed deferral.
- If you receive an error message when attempting to send attachments with '.xlsx' file type via practice mail, save the file as Excel97-2003 Workbook (*.xls) before attaching to your practice mail message.
- Once you submit the request, do not send further requests for the same client within the 28-day processing period.
- You can ask for a phone deferral for some [agent assessed deferrals](#).

Pre-filling service

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Pre-filling-service/>
- Last modified: 20 Jun 2022
- QC 34103

How the pre-filling service helps to ensure the accuracy of your clients' tax returns.

[About pre-filling](#)

Pre-filling data is available for tax returns from 1 July as we receive it, with most available by mid-August.

[Pre-fill availability](#)

Use these pages to check if information is available to pre-fill into your tax return for 2021–22.

[Pre-filling reports](#)

How to access pre-filling reports from 2009 to the current year.

[Missing information and discrepancies](#)

Find out what pre-fill information is not available and how to correct discrepancies.

[Recurring data issues](#)

Check for known data issues with pre-filling reports for multiple years.

[Pre-filling of returns](#)

Practitioner lodgment service user guide.

[myDeductions](#)

In the ATO app, myDeductions is a free to record-keeping tool that makes it easier to keep records in one place.

[Log in to Online services for agents](#)

About pre-filling

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Pre-filling-service/About-pre-filling/>
- Last modified: 20 Jun 2022
- QC 44694

Pre-filling data is available for tax returns from 1 July as we receive it, with most available by late-July.

On this page

- [Pre-filling for accuracy](#)
- [Accessing pre-filled data](#)
- [Timing of pre-filled information](#)
- [The pre-filling report](#)
- [Printing the pre-filling report](#)

Pre-filling for accuracy

The [pre-filling service](#) allows you to cross-check information provided by your clients with information we have obtained from various organisations. We provide information about your clients' income and expenses as reported by these organisations. We also have other information you can use to complete your clients' tax returns, including data from previous years.

Accessing pre-filled data

The [2022 pre-filling](#) information is available in the pre-filling report through both:

- Online services for agents
- practitioner lodgment service (PLS) if you are using [Standard Business Reporting](#)^{ca} (SBR)-enabled software.

Note: PLS will return the same data as the Online services for agents pre-filling report with some exceptions. PLS includes myDeductions.

You can generally access pre-fill information shortly after we receive it. You can also access [pre-filling reports](#) from 2009 to the current income year.

You can view and print pre-fill information online by accessing the pre-filling report using the secure [Online services for agents](#) system under [Reports and forms](#).

Timing of pre-filled information

Information providers, such as employers, financial institutions, health funds and other government agencies must report specific information to us by certain statutory dates, for example:

- PAYG payment summary information must be submitted by 14 August.
- Generally Single Touch Payroll (STP) reporters must make a finalisation declaration by 14 July each year, except
 - if the employer has 20 or more employees, the finalisation due date for closely held payees is 30 September each year
 - if the employer has 19 or fewer employees and those employees are only closely held payees, the finalisation due date for closely held payees will be the payee's income tax return due date
 - if the employer has 19 or fewer employees and they are a mixture of both closely held payees and arms-length employees, the finalisation due date is
 - 30 September each year for closely held payees
 - 14 July each year for arm's length employees.
- Annual investment income report information must be submitted by 31 October.

We ask information providers to:

- provide information to us as close to 1 July as practicable
- lodge their information electronically.

For more details of when data is available, see [pre-fill availability](#).

The pre-filling report

Do not rely solely on pre-filled information. The information provided may be incomplete because of:

- timing – an organisation has not supplied data yet or our processing has not been completed
- matching – we could not match the data to your client
- validation – the data did not pass all processing checks.

The pre-filling report can be:

- viewed online
- viewed in a spreadsheet, where you can add or amend data as required
- imported directly into your tax management software if it is part of your software capability.

You can:

- review pre-filled data
- amend pre-filled data if necessary (information providers must send us updated data if there has been an error)
- add any missing income details.

For more information see [Pre-filling reports](#).

Printing the pre-filling report

You can enable the printing of background colours and images so the report will print as it displays on screen, including the coloured headings:

- In Internet Explorer 9.0 and later
 - select the Tools button in Internet Explorer > Print
 - go to Page setup
 - check the boxes Print background colours and Images and Enable shrink-to-fit.
- In Mozilla Firefox 8.0 and later
 - select the Open menu in Firefox > Print
 - go to Page setup
 - select the tab Format & options. Check the box Print background (colours and images) and Shrink to fit page width.
- In Chrome 91 and later
 - click File > Print
 - in the window that appears, change your preferred print settings
 - click Print.

If you have difficulties with the View and print online option, check the browser

settings on your computer. The report opens in a new browser window, known as a pop-up. Many browsers are set to block pop-ups.

For more information see the [Online services for agents user guide](#).

Missing information and discrepancies

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Pre-filling-service/Missing-information-and-discrepancies/>
- Last modified: 20 Jun 2022
- QC 44695

Find out what pre-fill information is not available and how to correct discrepancies.

On this page

- [Incomplete pre-fill information](#)
- [Discrepancies or errors](#)
- [Contact us](#)

Incomplete pre-fill information

If information provided in the [pre-filling report](#) is missing or incorrect according to your client's records, they should resolve the discrepancy with the information provider.

Pre-filling information may be incomplete if:

- an organisation has not supplied data yet
- we could not confidently match the information to your client's record
- the information did not pass all data quality checks.

Inconsistent personal details held by other organisations can result in incomplete pre-fill information. Your clients should ensure they have provided their current and correct personal details (such as their name, date of birth and tax file number (TFN) where relevant). They should make sure these details are the same for all government agencies.

We cannot supply all information, such as rental income.

Clients with a 'restricted access' or 'security assessed' status on our systems (such as high-profile taxpayers) will not have pre-filled information available.

Discrepancies or errors

Your client may not recognise some of the information provided in the pre-fill report. For example, they may be unfamiliar with an amount of interest. This is commonly

caused by:

- interest bearing securities reported by share registries rather than a bank
- bank accounts or investments that have been overlooked by an investor
- bank accounts or investments that have been established on behalf of your client, but are unknown to them.

If you don't understand or agree with the pre-fill data:

- check your client's records or statements to find the cause of the discrepancy
- ask your client to clarify the discrepancy with the information provider. The provider must correct the information with us if there has been an error, and provide a reason for the change
- check [current data issues](#) for updates on identified pre-filling data issues for the current income year
- check [recurring data issues](#) for details about data issues affecting multiple years.

If your client needs the full account details to query an amount with a third-party provider, or the shareholder registration number (SRN) or holder identification number (HIN) number for their investment accounts, they can phone us on 13 28 61.

Pre-filling does not alter your responsibility to provide a complete and correct tax return for your client.

If we audit a lodged return, we may consider whether the taxpayer or their agent had accessed pre-filling information that they chose to omit from the return when applying any penalties or interest.

Contact us

We prefer you to contact us online using Practice mail in Online services for agents. Select:

- new Mail message
- topic Income tax
- subject Pre-filled tax return data incorrect.

Recurring data issues

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Pre-filling-service/Recurring-data-issues/>
- Last modified: 20 Jun 2022
- QC 44696

Check for known data issues with pre-filling reports for multiple years.

On this page

- [Calculating ATO interest](#)
- [Interest from non-formal trust accounts](#)
- [Non-individual investment income](#)
- [Managed fund data reporting discrepancies](#)
- [Multiple or duplicated payment summaries or income statements](#)
- [Reportable employer super contributions on payment summaries or income statements](#)
- [HELP and other income contingent loan debts](#)

Calculating ATO interest

We currently provide the ATO interest data in the pre-filling report for individual taxpayers.

Year to date interest summary report – all entities

Previously, you may have used the *Year to date interest summary report* (YTD report) available in [Online services for agents](#) to complete your client's tax return. The YTD report is not intended to be used for this task as it does not accurately capture ATO interest data for the purpose of declaring deductions or assessable interest income. We have revised the interest descriptions so that they describe the nature of the interest being reported.

For help working out ATO interest deductions and income, see [Calculate and report ATO interest](#).

Pre-filling report – individual taxpayers

The report sources ATO interest amounts from all client accounts in our integrated core processing system including the income tax, fringe benefit tax and integrated client accounts (ICA).

In the following situations, you may need to assess your clients' circumstance and adjust the interest amounts reported accordingly.

Recoupments of interest charged

When we report interest remission and credit adjustments as assessable income we assume your client has claimed a deduction for interest that we imposed. If they have not claimed a deduction and the period for requesting an amendment of their tax return to claim it has lapsed, they do not have to claim the interest income. You may need to adjust the interest totals we have provided.

Change in residency status

We report interest paid by the ATO on the basis of your client's residency status when the interest data is extracted from their account at the end of the financial year. If they were a non-resident at the date of extraction, no interest paid data will

be provided.

If they were a non-resident when we paid the interest, then we should have withheld tax from that payment. If this is the case you don't have to declare this interest in their tax return. If tax was not withheld, you will need to declare the interest as income at item 10 Gross interest.

You may need to adjust the interest totals we have provided to remove or add the interest paid by the ATO. See Examples 5 and 6 in [Calculate and report ATO interest](#).

Movement of transactions across ICA

We move transactions across accounts to undertake a number of administrative actions (for example, to isolate pre- and post-bankruptcy transactions; and to isolate amounts that are in dispute). When a transaction is moved between accounts, the process date is reported as the date the transaction was moved. This means interest previously reported may be reported again in a later pre-fill report.

We have revised our business rules to prevent this duplication for 2018 and later years. You may need to adjust the interest totals we provide for the 2017 and prior years if your clients' accounts contain moved transactions.

You should check your clients' statements of account and other source documents to ensure the pre-fill data reflects their specific circumstance before lodging their tax return.

2016 and later income years

For the 2016 and later income years, we introduced a new way of capturing and reporting general interest charge, shortfall interest charge and late payment interest. This new process helps reduce the complexities that affected the calculation of ATO interest in prior years. You may need to make adjustments to the 2016 pre-fill data, as this was the transition year for the new process.

We haven't changed how we calculate or report interest on early payment (IEP), interest on overpayment (IOP), or delayed refund interest (DRI).

If you choose not to rely on the new pre-fill reporting method, you will need to manually calculate your client's interest amounts using their statement of account.

In some circumstances, we may not provide pre-fill data but will display a message that the client has interest. In this case you will need to manually calculate the deductions or income amounts, using either the new or previous reporting method.

For more information, see [Calculate and report ATO interest](#).

2015 income year and prior

ATO interest totals are not provided in the pre-filling reports for the 2013 and prior income years. A message will display advising that the client has ATO interest on

their account.

You will need to refer to your client's statement of account to manually calculate ATO interest.

The 2015 Pre-filling report was changed to a static report from 9 November 2015. This means any interest transactions processed on your client's account after 9 November 2015 that impact interest totals in 2015 or an earlier year, will not be included in the pre-filling reports for those years. This means you may need to make adjustments to the pre-fill data.

For information about how to account for any discrepancies, refer to [Calculate and report ATO interest](#).

Interest from non-formal trust accounts

This affects years 2009 to 2022 inclusive.

Interest from non-formal trust accounts, such as children's bank accounts, may be matched to the trustee (parent).

Non-formal trust accounts with entity type 'I' (for individuals) are included for the pre-filling service. If the parent name forms part of the account name the record may be matched to the parent name. This is regardless of whether the parent's tax file number (TFN) is attached to the account. The provision of this income allows you to work out whether the income needs to be declared in your client's tax return.

Exclusions

For discrepancy identification purposes, non-formal trust accounts with the following words are excluded:

- '<Trustee name> ATF <beneficiary name>' if single trustee
- '<Trustee name and Trustee name> ITF <beneficiary name>' where multiple trustees.

Letters should not be sent to trustees of children's bank accounts where these name formats are used, although it may sometimes happen.

Non-individual investment income

This affects years 2009 to 2022 inclusive.

An individual client's pre-filling report may show an amount of investment income that belongs to a linked non-individual, such as a superannuation or trust fund.

This normally occurs if the entity's investment account has been established incorrectly. The interest or dividend income from these accounts will be incorrectly mapped to the individual client's record in our systems if their linked entity account has been established with either of the following:

- the individual's personal TFN quoted

- an entity type 'I' that is for an individual account.

Correct the record for the future

To prevent these records showing on future reports, ask your client to contact their financial institution to ensure the correct:

- TFN is quoted on the account
- entity type is listed on the account, for example, the correct entity type for a formal trust account is 'T', and for super accounts is 'S'.

This will not change what currently appears in the report unless the information provider sends us a replacement report.

Managed fund data reporting discrepancies

This affects years 2009 to 2022 inclusive.

Your client's pre-filled managed fund data may be different to the statement they receive from their managed fund.

We have found discrepancies between the information fund administrators send to their clients and the information they report to us for pre-filling.

This is an issue due to ongoing inconsistencies between the:

- standard distribution statement
- tax return and the reporting specifications.

The lead times that funds and digital service providers need to make changes to their systems can also contribute.

Tax agents have advised that even if this data is incorrect, they prefer to see it in the pre-filling report because it prompts them to closely check their clients' statements.

Which amount to use

If the pre-filled information doesn't match your client's statement, use the information the managed fund provided to your client. Contact the managed fund if you have any questions.

Multiple or duplicated payment summaries or income statements

This affects years 2009 to 2022 inclusive.

Multiple payment summaries or income statements may display in the pre-filling report, for example if your client has worked for the same employer for multiple periods during the year.

If the employer or payer has reported amended payment summaries or income

statements to the ATO and has provided your client with an amended payment summary, income statement or letter, our processing systems for post-lodgment data matching should identify the correct payment summary or income statement.

However, the pre-filling report may show both the original and amended payment summaries or income statements.

This can occur when:

- an employer or payer has lodged a subsequent payment summary or income statement, such as an amendment, and not reported it correctly
- the pre-filling system has been unable to accurately match the replacement record against the original record. This may also be the result of some accounting software.

The pre-filling report displays the dates of all records to assist you to identify the correct record.

What your client should do

If your client disputes the records displayed in the pre-filling report, they will need to raise this with their employer or payer.

Reportable employer super contributions on payment summaries or income statements

This affects years 2009 to 2022 inclusive.

Employers may incorrectly include other amounts, such as super guarantee payments, as reportable employer super contributions (RESG) in the payment summary or income statement.

Reportable employer super contribution amounts can impact eligibility for some tax offsets. It can also result in Medicare levy surcharge being applied, affect eligibility for Centrelink benefits, and alter child support assessments.

Before lodging your client's tax return, you or your client should contact the employer to check that the payment summary or income statement figure is correct if both the following apply:

- your client's paper or pre-filled payment summary or income statement information includes an amount for RESG
- your client does not salary sacrifice super.

If the amount is incorrect, the employer must issue an amended payment summary or income statement to your client and any other affected employees. If they have already lodged their payment summary annual report with us, they must also lodge an amended annual report.

HELP and other income contingent loan debts

This information will assist in understanding the amount we pre-fill for:

- Higher Education Loan Program (HELP)
- Vocational Education and Training student loan (VSL)
- Student Financial Supplement Scheme (SFSS)
- Trade Support Loan (TSL)
- Student Start-up Loan (SSL)
- ABSTUDY Student Start-up Loan (ABSTUDY SSL).

The repayable balance provided by pre-filling may be different to your client's account balance. The repayable balance does not include new debts until they become repayable. There is a lead time between when the debt is incurred and when it becomes repayable.

Indexation is applied to repayable amounts each year on 1 June.

The pre-fill amount displayed includes the repayable balance at 1 June, less any repayments made after that date.

If the pre-fill request is made between:

- 1 January and 31 May of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the previous calendar year.
- 1 June and 31 December of the current year – the repayable balance will only include debts incurred up to (but not including) 1 January of the current calendar year. Detailed statements can be obtained on request.

Prior year amounts

If the pre-fill request is for an outstanding prior year return, the repayable amount is shown as at the date the pre-fill request is made. This means if a pre-fill request is made for a prior year return, the current repayable loan balance is shown and will be the repayable amount regardless of the income year of the return.

Pre-filling reports

- <https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Pre-filling-service/Pre-filling-reports/>
- Last modified: 20 Jun 2022
- QC 44697

How to access pre-filling reports from 2009 to the current year.

You can access pre-filling reports in both:

- Online services for agents
- practitioner lodgment service (PLS) if you are using [Standard Business](#)

[Reporting](#)^{EQ} (SBR)-enabled software.

For details about the [pre-filling service](#) information available for a specific year, select the relevant income year pre-filling report below:

- [Pre-filling 2021–22](#)
- [Pre-filling 2020–21](#)
- [Pre-filling 2019–20](#)
- [Pre-filling 2016–18](#)
- [Pre-filling 2012–15](#)
- [Pre-filling 2009–11](#)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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