



## Does your business pay contractors to provide certain services?

Work out if you need to lodge a Taxable payments annual report (TPAR) by 28 August to avoid penalties.

**Last updated** 25 July 2024

If your business provides any of the following services and you pay contractors to provide them on your behalf, you may need to lodge a Taxable payments annual report (TPAR):


- building and construction
- cleaning
- courier and road freight
- information technology (IT)
- security, investigation and surveillance.

TPARs help us keep things fair by making sure contractors report all their income.

On your TPAR, you need to record the:

- contractor's name, address and ABN
- total amount you paid them for the previous financial year – including any GST and cash payments.

You can find these details on your contractors' invoices. It's the same information you use to claim income tax deductions through your tax return, and GST credits through your business activity statement.

The easiest way to lodge your TPAR is through your [SBR-enabled software](#)  or Online services for business. Your registered tax

professional can also lodge on your behalf.

Penalties may apply if you don't lodge your TPAR by 28 August.

For more information on whether you need to lodge and how to do it, visit [ato.gov.au/TPAR](https://ato.gov.au/TPAR).

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## **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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