Print whole section

Lodgment program deferrals

Lodgment deferrals can help if there are exceptional or unforeseen circumstances affecting lodgment by the due date.

How lodgment deferrals work

Information for registered agents on how we grant lodgment deferrals and which obligations are eligible.

Applying for a lodgment deferral

How registered agents can apply for lodgment deferrals, what information to include and what happens next.

Reviewing a lodgment deferral decision

How registered agents can request a review of a lodgment deferral decision.

QC 34580

How lodgment deferrals work

Information for registered agents on how we grant lodgment deferrals and which obligations are eligible.

Last updated 27 May 2026

Exceptional or unforeseen circumstances

If you, your practice or your clients experience exceptional or unforeseen circumstances which affect your ability to lodge by the due date, lodgment deferrals can help.

A lodgment deferral gives you additional time to lodge a document without incurring a failure to lodge on time (FTL) penalty.

Exceptional or unforeseen circumstances are outlined in PS LA 2011/15 *Lodgment obligations, due dates and deferrals*.

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.

Eligible lodgment obligations

You can request a lodgment deferral for the following obligations.

Types of lodgment obligations

Lodgment obligation	Tax agents	BAS agents
Tax returns	Yes	No
Fringe benefits tax returns	Yes	No
Monthly and quarterly activity statements, excluding: • quarterly PAYG and GST instalment notices form R, S and T • annual PAYG instalment notices form N	Yes	Yes
Annual GST returns	Yes	Yes
PAYG payment summary annual reports	Yes	Yes

Taxable payments annual reports	Yes	Yes

You can't request a lodgment deferral for an activity statement before we have generated it and made it available online.

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 for tax returns is 15 May and your clients are eligible for the 5 June concessional due date
- 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 request deferrals.

You can't request a deferral **from** the 5 June concessional lodgment date because it is not a due date under the lodgment program.

How to apply for lodgment deferrals

You can apply for lodgment deferrals for most obligations via the **Reports and forms** menu in Online services for agents.

For information on how to request lodgment deferrals for global and domestic minimum tax returns, see Lodging, paying and other obligations for Pillar Two.

How we decide

We consider lodgment deferral requests in accordance with PS LA 2011/15 *Lodgment obligations, due dates and deferrals*.

PS LA 2011/15 sets out the following deferral types for registered agents:

- Agent assessed
- ATO assessed
- New or re-engaged clients

Agent assessed

Your lodgment deferral request may be agent assessed 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 needs no more than the default timeframes – a maximum of
  - 14 days for monthly obligations
  - 21 days for quarterly obligations
  - 28 days for annual obligations.

Agent assessed deferrals do **not** apply to:

- tax returns for
  - large and medium enterprises due 31 January
  - company and super fund substituted accounting period (SAP) clients
- payment summary annual reports
- taxable payments annual reports
- global and domestic minimum tax obligations
- significant global entities or large business entities.

If your agent-assessed deferral request is approved, the payment due date automatically extends to the deferred lodgment due date. 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
- lodgments for individual tax returns or trust returns, as these have a payment due date 21 days after the issue of the notice of assessment.

ATO assessed

Your lodgment deferral request may be ATO assessed if:

- you do not meet the agent assessed or new or re-engaged client deferral criteria
- your request exceeds the agent assessed deferral timeframes
- you submit the request after the lodgment due date
- it's 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 and which require a full explanation.

New or re-engaged clients

Your lodgment deferral request may be new or re-engaged if you take on new clients or re-engage existing clients with overdue income tax returns.

We can provide you with a lodgment-only deferral for your client's current year return. We can also suspend lodgment compliance action to secure lodgment of overdue prior year returns.

The maximum period of additional time allowed for both the lodgment deferral and the suspension of action on overdue prior year returns is **42 days** (6 weeks) from the date of request.

Example: lodgment deferral for new client with overdue tax returns

In November 2025, Stephen is approached by a new client with overdue prior year tax returns for 2022, 2023 and 2024. The 2025 tax return was due on 31 October 2025.

Stephen requests additional time to allow him to complete and lodge the overdue prior and current year returns. He does this by selecting **New or re-engaged client** as the deferral reason when using the lodgment deferral function in Online services for agents.

Stephen is granted a deferral for the 2025 return for 42 days from the date of his request and can lodge the current year return on time.

We also agree to suspend compliance action on the overdue prior year returns for the same 42 days, 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 their overdue 2022, 2023 and 2024 tax returns.

Only select the 'New or re-engaged client' deferral reason if your client's current year income tax return has a lodgment due date of 31 October.

You can select a different reason if:

- your client has any other lodgment due date for their current year return
- you need more than 6 weeks to lodge their overdue tax returns
- your client has overdue obligations that are not tax returns.

On-time lodgment performance

If your client has overdue returns to lodge, remember that only the current year tax return is included in the on-time lodgment performance calculation.

Your lodgment performance will only be affected if you lodge the current year return after the due date or deferred due date.

Declined or varied requests

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 haven't provided sufficient supporting information for us to assess your request.

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 dissatisfied with our decision, you can ask us to review a lodgment deferral decision.

QC 34581

Applying for a lodgment deferral

How registered agents can apply for lodgment deferrals, what information to include and what happens next.

Last updated 27 May 2026

Before you apply

Before you apply for lodgment deferrals, see how lodgment deferrals work to find out:

- how we grant deferrals
- which obligations are eligible
- when you don't need to apply.

You'll need to have some information ready before you apply, including full details of:

- the exceptional or unforeseen circumstances you, your practice or your clients are experiencing, and
- how those circumstances are affecting your ability to lodge by the due date.

Exceptional or unforeseen circumstances are outlined in PS LA 2011/15 *Lodgment obligations, due dates and deferrals*.

If you're requesting a payment deferral at the same time as a lodgment deferral, you'll need to provide full details of the circumstances preventing your client from paying by the due date. Your request must be consistent with PS LA 2011/14 *General debt collection powers and principles*.

How to apply

You can request lodgment deferrals for most obligations in Online services for agents:

- select **Reports and forms**
- select **Forms**
- select **Lodgment deferral**.

You can request up to 40 deferrals at a time. If you need more than 40 deferrals, you can submit additional requests.

On-screen prompts will help you as you go. You can also watch our instructional videos or refer to the Online services for agents user guide for instructions.

Instructional videos

This video demonstrates how to add a single lodgment deferral.

Media: How to add a single lodgment deferral https://tv.ato.gov.au/ato-tv/media?v=bi9or7od46oroz (**Duration:** 2:37)

This video demonstrates how to add multiple lodgment deferrals.

Media: How to add multiple lodgment deferrals https://tv.ato.gov.au/ato-tv/media?v=bi9or7od5yfy9x (**Duration:** 3:12)

Provide detailed supporting information

You must include detailed information to enable us to assess your request, including:

- **what** exceptional or unforeseen circumstances you, your practice or your clients are experiencing
- **when** those circumstances occurred, and whether they are ongoing or when they were resolved
- **how** those circumstances are affecting your ability to lodge by the due date

- **why** you're requesting deferrals after the lodgment due date (if applicable).

This information will allow us to take all circumstances into consideration when assessing your request. It will also help prevent delays or your request being declined.

Significant global entities and large businesses

You should submit lodgment deferral requests for significant global entities or large business, including excise taxpayers, in a separate request from those you submit for other clients.

This will ensure your request is forwarded without delay to our team of large business specialists for their consideration. They may contact you about deferral requests for those entities.

Global and domestic minimum tax returns

You **can't** apply for lodgment deferrals for global and domestic minimum tax returns in the same way that you apply for other lodgment deferrals in Online services for agents.

For information on how to submit these requests, see Lodging, paying and other obligations for Pillar Two.

New or re-engaged clients

Only select **New or re-engaged client** as the lodgment deferral reason if your client's current year tax return has a lodgment due date of 31 October.

You can select a different deferral reason from the drop-down list if:

- your client has any other lodgment due date for their current year return
- you need more than 6 weeks to lodge their overdue tax returns
- your client has overdue obligations that are not tax returns.

Find out how new or re-engaged client lodgment deferrals work.

After you apply

You will receive a receipt ID when you submit your request. You can also view the request and its status along with any others you've submitted in the previous 90 days.

Processing your request

If your request meets the agent assessed or new or re-engaged client deferral guidelines, it will be processed within 48 hours and display as approved.

All other requests will be escalated for manual assessment as an ATO assessed deferral and may take up to 28 days to finalise in peak lodgment periods.

See View your submitted lodgment deferral requests for the reasons a request may be escalated for manual assessment, rejected or failed.

Notifying you of the outcome of escalated requests

If your request is escalated for manual assessment, we will notify you of the outcome through Practice mail in Online services for agents. We will send this to the **Practice inbox**, not your own mailbox. If you haven't used the Practice inbox before, you may need to access it to activate it. You should check the practice inbox regularly to ensure you receive messages and replies from us.

If the request is:

- approved, the deferred due date will show in Online services for agents and on your practitioner lodgment service (PLS) client report
- declined or varied, we will provide a reason for the decision.

QC 72294

Reviewing a lodgment deferral decision

How registered agents can request a review of a lodgment deferral decision.

Last updated 10 November 2025

When to request a review

You can request an informal review of a lodgment deferral decision if we have varied or declined your deferral request and you are dissatisfied with our decision.

Your review request must be lodged within 21 days from the date on the communication varying or declining your original request.

Before you apply

You'll need to have the following information ready to include in your review request:

- the receipt identification number (ID) of your original request
- the date on the communication varying or declining your original request
- additional information to support your original request.

How to apply

You can apply by submitting the *Review of lodgment deferral decision form* using Practice mail in Online services for agents.

It's important to select the correct topic and subject to ensure your request is directed to the relevant area for processing.

Get the form

Double clicking the form won't open it. It will not load on a mobile device, tablet or within a browser.

Follow these steps to complete the form:

1. Download the form by right clicking the link Review of lodgment deferral decision (PDF 638KB) and selecting **Save target as** or **Save link as** to save it to your desktop computer or laptop.
2. Open your saved form with **Adobe Acrobat** Reader DC (check you have the latest version installed).
3. Enable JavaScript if prompted.

4. Complete all fields.
5. Save the form using the **Save form** button.

Submit the form

To submit your completed form through **Practice mail** in Online services for agents:

- select topic **View more topics**
- select other topics **General questions, problems and help**
- select subject **Review of decision for deferrals from tax agents**
- complete the required fields and attach the form to the message
- select the **Declaration**, then select **Send**.

After you apply

You'll receive an ATO receipt ID when the message has successfully been sent.

We'll let you know the outcome of our informal review through Online services for agents.

Processing may take up to 28 days during peak lodgment periods. 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 the decision you may apply to have the decision formally reviewed by the Federal Court or the Federal Circuit and Family Court under the *Administrative Decisions (Judicial Review) Act 1977*.

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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