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QC 34572

Tips for managing lodgments

Find tips to help your practice prepare for and manage lodgments.

Last updated 1 July 2026

Good planning and lodging progressively are essential for managing your lodgment program.

We also recommend you:

- engage your clients as early as possible to obtain the information you need to prepare and lodge their obligations by the due date
- know how to ensure clients are covered by your lodgment program
- review your client list to add new clients and remove those who no longer use your services
- regularly check your clients' lodgment due dates as they may change if your clients' circumstances change
- notify us if lodgment is not required or if further returns are not necessary.

QC 105110

Ensure clients are covered by your lodgment program

How to ensure your clients are covered by your lodgment program.

Last updated 1 July 2026

Notify us of your authority to act

Your clients must appoint you as their registered agent before they can be covered by your lodgment program. Your authority to act on behalf of a new client for lodgment purposes only takes effect from when we receive it.

To ensure new clients are covered by your lodgment program for 2026–27, you must notify us of your authority to act by:

- **31 October 2026** for income tax
- **21 May 2027** for fringe benefits tax.

You can't notify us on the next business day.

If you accept a new client for income tax purposes **after** 31 October 2026, check the lodgment due date for the client on your client list. 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.

How to notify us

You can notify us of your authority to act on behalf of a client by adding them to your client list using either:

- Online services for agents
- Practitioner lodgment service

Activity statement role

Our current systems don't allow more than one agent to be appointed to the activity statement role for a client. Keep this in mind if your client has both 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 obligation.

Lodge overdue prior year returns

Lodge your clients' overdue prior year tax returns by **31 October 2026** to ensure their 2026 tax return receives your lodgment program due date.

Find out how taxpayers with overdue tax returns can affect due dates.

Lodge electronically

To receive the lodgment program due dates for your client's:

- tax and annual returns, you must lodge your clients' tax and annual returns electronically
- activity statements, you must lodge your clients' activity statements electronically **and** the activity statement must meet the eligibility criteria.

Note: lodgment program due dates are applied to eligible activity statements that generate after you've lodged your client's previous activity statement electronically.

QC 34571

Review your client list

Why you need to regularly review your client list and how to add and remove clients.

Last updated 1 July 2026

Keep your client list up to date

It is important to regularly review your client list to add new clients and remove those who no longer use your services.

This will help to ensure:

- new clients are covered by your lodgment program
- we don't contact you about your previous clients
- your lodgment performance percentage is accurate.

How to add and remove clients

You can add and remove clients from your client list using either:

- Online services for agents
- Practitioner lodgment service

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

Adding a client

You need to add new clients to your client list by **31 October 2026** to ensure they are covered by your lodgment program for 2026–27. You can't add them on the next business day.

Removing a client

Before you remove a client from your client list, you must remove all your contact details from their records so we don't contact you about that client in the future. This includes removing your practice's:

- email address
- phone number
- business and postal address
- financial institution account details
- name from their authorised contacts.

Lodging a final return or advising that further returns are not necessary does **not** remove the client from your list.

If you're unable to remove a client, refer to Client list has clients you no longer represent.

Find out how removing previous clients will improve your lodgment performance percentage.

QC 34558

Check your clients' lodgment due dates

How and why it's important to regularly check your clients' lodgment due dates.

Last updated 1 July 2026

Due dates can change

The lodgment program due dates you receive for your clients' tax returns are available in ATO online services by the end of July each year.

However, it's important to regularly check your clients' lodgment and payment due dates as they may change if your clients' circumstances change (for example, when we process a prior year amendment).

Clients with overdue prior year returns

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. You can't lodge overdue prior year returns on the next business day.

After you've lodged overdue tax returns or added new clients to your client list, it can take up to 3 weeks **after** 31 October for due dates to

update in ATO online services. You don’t need to request lodgment deferrals in the meantime.

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.

For more information about what can affect the due date you receive for a client, see About the lodgment program.

Payment due dates

The payment due date for a tax return is determined by:

- client type
- the lodgment due date
- when the return is lodged.

How to check due dates

You can check your clients' lodgment due dates and lodgment status using Online services for agents or the Practitioner lodgment service:

- In Online services for agents, you can check due dates
  - from the Client summary screen
  - by requesting the following On demand reports
    - Income tax lodgment status report (current year plus previous 3 years)
    - Outstanding activity statement report (current year plus previous 3 years).
- In the Practitioner lodgment service, you can check due dates by requesting the following On demand reports
  - Income tax client report
  - Activity statement lodgment report.

If your client's due date for lodgment doesn't display, or you are unsure of their lodgment due date, phone our Registered agent phone line on **13 72 86**.

QC 102582

Notify us if lodgment is not required

How to notify us if your clients are not required to lodge a return or have nothing to report in an activity statement.

Last updated 25 August 2026

Income tax return not necessary

Under certain circumstances, your clients may not have to lodge tax returns.

You should notify us of this **before the lodgment due date.** This will avoid:

- unnecessary compliance action
- your client being given an earlier lodgment date next year because their return was overdue.

It will also help ensure your lodgment performance percentage is accurate.

You can notify us that a return is not necessary (RNN) and further returns are not necessary (FRNN) using either:

- Online services for agents
- Practitioner lodgment service

If you notify us that further returns are not necessary, we will apply an end date to your client's income tax role in our internal processing system.

Notifying us that further returns are not necessary does **not** remove a client from your client list. If you no longer represent the client, you should update their contact details and then remove them from your client list.

Clients you can't lodge an RNN advice for

You can't lodge an RNN advice if **any** of the following apply. The client:

- has been issued with a tax return lodgment demand from us for that income year
- has an active Australian business number (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 **before** 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 2026 year, either the paying or receiving parent or a carer entitled to child support (other than a non-parent carer), unless **both** of the following apply
  - the client received Australian Government pensions, allowances or payments for the entire financial year
  - the client's income was less than $31,047.

Note: If your client pays or receives child support, they still need to provide their income details directly to Services Australia.

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 the years before their registration.
- We have already entered an RNN during the selected year because they are either a
  - Centrelink recipient
  - subsidiary member of a consolidated group and have no requirement to lodge, or

- minor beneficiary.

If you determine your client needs to lodge a tax return for the financial year we've applied an RNN against, you can lodge the return via your practitioner lodgment service.

Nil 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.

There are exceptions to the requirement to lodge a nil activity statement. The following forms 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 only needs to be lodged if you are varying the instalment amount or using the rate method to calculate the instalment.

Lodge nil activity statements in advance

Activity statements can be generated early for your clients in any of the following cases:

- 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.
- They are a short-term visitor (for example, an entertainer or sportsperson 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.

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:

- 6-monthly activity statements
- 2-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 PAYG withholding.

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 fringe benefits tax (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 notify us. 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.

You should notify us as early as possible as processing may take up to 28 days around peak lodgment dates.

We **can't** 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.

Super fund returns

Australian resident super funds must lodge tax returns regardless of how much income they receive. If the fund is wound up, you can't 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.

QC 34573

Tax agents' personal return lodgment

How to get lodgment program due dates for your own personal return.

Last updated 1 July 2026

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 either:

- Online services for agents
- Practitioner lodgment service

To help maintain your privacy, you can use Access Manager to restrict who within your practice can access your details in Online services for agents. Access Manager 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 need to use a Digital ID and 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 registered agents.

QC 34554

Client declarations and lodgment online

Find out about signed declarations in writing from your client when you lodge an approved form on their behalf.

Last updated 1 July 2026

Client declaration 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 can't provide a bulk declaration.

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 is 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 who is 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 – see Authorisation to act.

Example: 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

The following examples show that no matter which 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 2025, Aisha provides Nick with authentication details so he can access her business records and lodge her tax return for the 2024–25 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, she needs to provide a separate declaration to Nick (which can be by fax or email if she does this electronically). Aisha should ensure that she clearly states which document is being lodged when providing her declaration.

Aisha's declaration says:

> I, Aisha O'Brien, declare that the information I provided by software accounting package on 10 August 2025 to Nick Lee, tax agent, in relation to the approved form for the period 1 July 2024 to 30 June 2025, 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 Ruby's behalf.

However, each time 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.

Ruby can send the declaration in an email, fax or in writing, depending on which option Ruby prefers.

She does not need 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, is 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. If Grace and Duc choose to, 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, 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. Terry 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, he has met his legal requirements. If the information is faxed or emailed as a portable downloadable file (PDF), the electronic signature provisions are 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 is not enough to state that the tax return sent previously is true and correct. That could refer to any tax return Kate sent previously. It needs to be more specific, for example, by referring to the year of the tax return or 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 and section 10 of the *Electronic Transactions Act 1999*
- Top cyber security tips for businesses and tax professionals.

QC 41425

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.

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