



Tenders and procurement

Our requirements and expectations for suppliers and contractors.

Last updated 13 February 2025

The [Commonwealth Procurement Rules](#)  (CPRs) govern how we buy goods and services and are designed to ensure the Australian Government and taxpayers obtain value for money.

We use [AusTender](#)  to:

- advertise all open approaches to market
- publish the ATO Annual Procurement Plan
- publish contract notices and standing office notices, in line with Australian Government reporting policies
- access a number of [panels](#) .

Where we have been approved access to a panel that also matches the requirements of a particular procurement, we can conduct a more streamlined approach to sourcing the good or service required, and do not need to conduct an open approach to the market.

Our Australian business number (ABN) is **51 824 753 556**.

The tendering process



An overview of our tender process.

Complying with procurement policy and legislation >

Understand procurement policies, legislation and our procurement complaints processes.

Guidelines for contractors and suppliers >

Includes values and ethics, work health and safety, information security and management, and our invoicing processes.

QC 33786

The tendering process

An overview of our tender process.

Last updated 13 February 2025

The following information will provide you with an overview of our tendering process.

See also

- [Complying with procurement policy and legislation](#)
- [Guidelines for contractors and suppliers](#)

Finding tender opportunities

We advertise all open approaches to market (ATM) on [AusTender](#) .

After registering with AusTender you can:

- set up alerts to be notified of business opportunities that match your business profile
- download tender documents
- lodge tender responses
- find details about successful tenderers and existing contracts.

Suspension of procurements and Public Interest Certificates

Under the *Government Procurement (Judicial Review) Act 2018* (Cth), certain types of procurements may be suspended while complaints are being investigated or injunctions are being considered.

Relevant Commonwealth entities like us may issue a Public Interest Certificate in circumstances where they consider that it is not in the public interest for a particular procurement process to be suspended. See the list of [Public Interest Certificates](#) we have issued.

Submitting a tender request

You can search on [AusTender](#) [↗](#) to identify open tenders that may be of interest to you.

After logging into AusTender you can review a tender's Approach to Market (ATM) documents to help understand the specific requirements of the goods or services we are looking to procure.

It is important you review the ATM documents to:

- understand what we are looking for
- help you prepare your tender submission.

To apply for an open tender, you must prepare and submit a response in accordance with the ATM documentation via AusTender before the closing date and time.

Guidance on preparing a submission

Understanding the responsibilities each party has, in conjunction with the tender requirements, can assist you in targeting your tender response. Find out more about each party's procurement responsibilities in our [Guidelines for contractors and suppliers](#).

The [Department of Finance's Guide to selling](#) [↗](#) provides information on how to prepare tenders for the Australian Government.

The Digital Transformation Agency (DTA) lists additional information for [Selling digital products and services to government](#) [↗](#).

Late applications

Tenders received after the specified closing date and time are deemed late and cannot be accepted unless the delay is due to mishandling by us or a technical issue with AusTender.

After submission

After the tender closes, we collate and assess all on time submissions against the ATM specifications, any mandatory conditions for participation, and determine which offers provide value for money.

A contract that achieves value for money is not simply the application with the lowest initial price. We take a whole-of-contract approach to assessing each submission by considering all relevant financial and non-financial costs and benefits associated with a procurement.


Notification of successful and unsuccessful applications

If you are successful or unsuccessful in a tender, we will notify you in writing. Both successful and unsuccessful applicants are able to request feedback regarding their submission.

Before sending a final contract to a supplier for a successful tender, we will generally contract them to discuss and clarify the terms and conditions of a procurement.

Once all terms and conditions are agreed upon, a final contract is issued.

Publishing on AusTender

When we award a contract with a value above \$10,000 (including GST) we publish the high level supplier details on the [AusTender's Contract Notice List](#)  within 42 days from the date the contract is entered into.

Details of contracts awarded below the reporting threshold value of \$10,000 (including GST) are exempt from reporting requirements and are not published on AusTender.

End of contract

After a procurement has ended with the ATO, you may still have responsibilities surrounding what you can and cannot disclose to other organisations. You may also be required to dispose or return information through specific channels.

To ensure you are complying with your obligations even after your contract has ended, refer to the conditions in your contract in the first instance. If you have specific questions regarding your contract, contact your contract manager.

For general information regarding record keeping see [Information management for our contractors](#).

QC 59814

Complying with procurement policy and legislation

Understand procurement policies, legislation and our procurement complaints processes.

Last updated 8 September 2025

Commonwealth Procurement Rules

The [Commonwealth Procurement Rules](#)  (CPRs) outline the rules surrounding procurement contracts for Australian Government agencies.

The CPRs provide guidelines that we and any potential or current supplier must follow.

Understanding these responsibilities and relevant guidelines can also assist you in writing a targeted tender response.

Supplier diversity


The CPRs contain rules that promote equal opportunity within underrepresented groups.

These groups include registered Indigenous businesses and Australian Disability Enterprises.

You can gain an understanding of your participation requirements and our responsibilities regarding procurements by referring to our [Supplier diversity](#) page.

Digital services

CPRs set out rules we must comply with when procuring goods and services. There are additional rules and guidelines that must be followed for procurements with businesses within the Information and Communications Technology (ICT) goods and services sector.

The Digital Transformation Agency (DTA) [ICT procurement page](#)  provides further information on the rules and guidelines. This aim to make it easier and less expensive for businesses to contract with the Australian Government and deliver better government services at a lower cost.

Modern slavery

The *Commonwealth Modern Slavery Act 2018* establishes a national modern slavery reporting requirement for certain large businesses and other entities in the Australian market. This is to report on risks of modern slavery in their operations and supply chains.

For more information, see [Modern slavery reporting requirement](#) .

Statement of tax record

Businesses tendering for Australian Government procurements that are undertaken through open tenders and have an estimated total value of **over \$4 million** (including GST) must obtain a statement of tax record (STR) showing satisfactory engagement with the tax system.

First tier subcontractors undertaking work individually valued at **over \$4 million** (including GST) for the prime contractor are also required to have a satisfactory tax record.

Visit our [Statement of tax record](#) page for more information on STRs including how to apply or what happens if your STR is unsatisfactory.


Senate order

The Senate Order on departmental and agency contracts requires agencies to publish details of contracts valued at \$100,000 or more (including GST) that:

- have been entered into in the previous 12 months
- have not been fully performed.

The ATO assures that the listed contracts do not contain any inappropriate confidentiality provisions.

Procurement contracts

Reports are generated by the Department of Finance. They are available through the Senate Order Report on [AusTender](#) .

Non-procurement contracts

For non-procurement contracts, see [Senate Order on non-procurement contracts](#).

Estimated cost of complying with this order

The cost of compliance with the Senate order is estimated at \$1,835, on the basis of full direct costs. That is, the cost of salaries for the time spent by staff on data collection, quality assurance, management and administrative support relating to the production of the Senate order.

Government Procurement (Judicial Review) Act 2018 (Cth)

The *Government Procurement (Judicial Review) Act 2018* establishes an independent complaint mechanism for government procurement processes. The Act applies to contraventions or proposed contraventions of relevant Commonwealth Procurement Rules for relevant procurements.

For more information, see [Procurement related complaints](#).

Supplier diversity



Supplier diversity promotes equal opportunity and drives benefits to improve the wellbeing of under-represented groups.

Statement of tax record

How to get a statement of tax record (STR) from the ATO as evidence of satisfactory engagement with the tax system.

Procurement related complaints

As a supplier, you have the right to be treated fairly and have complaints investigated quickly.

Senate Order on non-procurement contracts

Complying with the Senate Order, publishing details of non-procurement contracts over \$100,000 with certain conditions.

QC 59816

Supplier diversity

Supplier diversity promotes equal opportunity and drives benefits to improve the wellbeing of under-represented groups.

Last updated 13 February 2025

Overview

We take a proactive approach to supplier diversity. This promotes equal opportunity in the supply marketplace by encouraging the purchase of goods and services from a more diverse range of businesses including those owned by, or that assist, under-represented groups.

When considering a quote, tender or potential supplier, we consider if the purchase represents value for money.

Indigenous businesses

We adhere to the [Indigenous Procurement Policy \(IPP\)](#), in conjunction with Exemption 16 of the [Commonwealth Procurement Rules \(CPRs\)](#), to provide a streamlined framework when engaging Indigenous businesses.

We use the [Supply Nation](#) website to identify Indigenous businesses that can provide the goods or services required. Only businesses registered with Supply Nation will show in the search results on their website.

Supply Nation outlines the [eligibility criteria](#) for their Indigenous business registration. Once registered, they provide support to Indigenous businesses applying for corporate and government contracts through their 'Winning' guidelines and resources.

The Selling to Government guide also has [Information for Indigenous businesses](#). This provides additional information around the government's approach to procuring with Indigenous businesses. It also advises how to locate opportunities, respond to tenders, and provides general guidance for selling to the Australian Government.

Under the [IPP](#), a non-Indigenous supplier may have minimum participation or engagement requirements, depending on the value or industry sector that the contract relates to. Details of these requirements or any Indigenous Participation Plan conditions will be included in the request for tender documents.

Our [Reconciliation Action Plan](#) encourages the inclusion of Indigenous businesses through direct procurement and throughout our supply chain.

Australian Disability Enterprises

Australian Disability Enterprises (ADEs) are generally not-for-profit organisations. They provide supported employment opportunities to people with disability to help them gain training and experience.

ADEs support people with moderate to severe disabilities to engage in a wide variety of work tasks. They offer similar working conditions as

other employers and an opportunity for people with a disability to contribute to their local community.

The Department of Social Services (DSS) has contracted the National Disability Services (NDS) to provide the [BuyAbility](#) website. BuyAbility provides a directory of ADEs and the goods or services they offer.

The ATO considers Exception 15 (in Appendix A of the CPRs) when reviewing procurement requirements and can identify ADEs to provide goods or services by searching the [BuyAbility](#) website.

The DSS provides further information on [Disability Employment Programs](#).

Small and Medium Enterprises

Under [Exemption 17](#) of the Commonwealth Procurement Rules (CPRs), we can directly contract with [Small and Medium Enterprises \(SMEs\)](#) for procurements up to \$500,000 (GST included), as long as value for money is demonstrated.

Before engaging with an SME under this exemption, we must first satisfy the requirements under the Indigenous Procurement Policy, namely allowing Indigenous businesses the opportunity for the chance to bid for the good or service.

If we engage an SME under Exemption 17, they may be required to provide proof of their SME status.

The Selling to Government guide has [Information for small businesses](#) to navigate the government's tender processes and supports SMEs selling to the Australian Government.

QC 59815

Statement of tax record

How to get a statement of tax record (STR) from the ATO as evidence of satisfactory engagement with the tax system.


Last updated 12 January 2026

Why do I need a statement of tax record?

You may be required to provide a statement of tax record (STR) for one of the following reasons:

- [Commonwealth procurement](#)
- [Child Care Subsidy](#)

Commonwealth procurement rules

Businesses tendering for Commonwealth procurements for the Australian Government undertaken through open tenders are subject to the [Commonwealth Procurement Rules](#) . All tenderers require a *Statement of tax record* (STR) showing satisfactory engagement with the tax system for procurements with an estimated total value at **\$4 million or more** (inclusive of GST) for all goods or services.

Where the total value of an approach to market exceeds the \$4 million threshold, all respondents are subject to STR requirements. This is regardless of the value of individual contracts that may be awarded under the procurement.

At the time of submissions, tenderers must:

- provide all valid and satisfactory STRs for their entity type in their submissions, and
- hold copies of valid and satisfactory STRs for first-tier subcontractors that the tenderer will engage to deliver goods or services as part of the procurement contract, if known at the time of submission.

STRs for prime contractors and first-tier contractors

A prime contractor is a business tendering for or under contract with a Commonwealth entity.

A first-tier subcontractor works directly for a prime contractor. The tenderer or prime contractor must hold valid satisfactory STRs of their first-tier subcontractors engaged to deliver goods or services as part of a procurement resulting from a procurement that is valued at \$4 million or more, including GST. This is regardless of the value of individual contracts that may be awarded under the procurement.

If any first-tier subcontractors are subsequently engaged on the contract, the successful tenderer or prime contractor must:

- hold valid and satisfactory STRs of their first-tier subcontractors they engage to deliver goods or services as part of the procurement contract
- provide the STRs of first-tier subcontractors to the Commonwealth entity at the time of tender closing or upon entering the subcontract upon request.

At the time the contract is awarded


The Commonwealth entity must hold a valid satisfactory STR for the successful tenderer, and any other entities the successful tenderer is required to provide valid and satisfactory STRs for. If your STR is no longer valid at the time of contract award, you will be requested to provide an updated STR before entering into the contract.

During the life of the contract

Successful tenderers must maintain valid and satisfactory STRs and provide them to the Commonwealth entity on request.

The Commonwealth entity may require first-tier subcontractors to maintain valid and satisfactory STRs over the course of the contract. If this requirement is included, it must be detailed in the 'request documentation' and the contract.

Child Care Subsidy

From 1 April 2025, all new child care providers applying to administer the [Child Care Subsidy](#)  (CCS) program on behalf of the Australian Government will be required to provide an STR as part of their application for approval.

At the time of your submission, your STR must be valid and have an issue date of no more than 30 days before the date of your

application.

Who needs to obtain an STR

Who needs to obtain an STR depends on your entity type and under which policy you are required to provide an STR.

Commonwealth procurement

You must obtain a satisfactory STR if **any** of the following apply:

- You are a **business** (prime contractor) tendering for Commonwealth procurements with an estimated total value at \$4 million or more (including GST).
- You are an associated entity of the tenderer or prime contractor, such as a trustee of a trust or a partner of a partnership.
- You are a first-tier subcontractor to be engaged or engaged by the tenderer or the prime contractor in respect of the procurement contract.
- You are a supplier involved in a **panel arrangement** when the total value of orders under the arrangement is collectively estimated to be at \$4 million or more (including GST).
- You are required as outlined in the tender request documentation.

Partnerships

If the tenderer or subcontractor is a partnership, the partnership and each partner directly involved in delivering the **procurement or contract** must request an STR.

New partners who subsequently become directly involved in the delivery of the contract must provide a valid and satisfactory STR to the contracting entity within a reasonable time after they become involved.

These STR requirements apply if those involved remain partners in the partnership.

Trusts

If the tenderer or subcontractor is an Australian or a foreign trust, the trust **and each** trustee must provide a valid and satisfactory STR.

A trustee includes a corporate trustee, and they need to have a tax file number (TFN) to apply for an STR.

Joint ventures

If the tenderer or subcontractor is a joint venture, each party to the joint venture must provide a valid and satisfactory STR.

The joint venture operator must also request an STR even if they are not a participant of the joint venture.

Income tax consolidated group

If the tenderer or subcontractor is the head company of an income tax consolidated group, or a multiple entry consolidated (MEC) group, the head company must provide a valid and satisfactory STR. Its subsidiaries do not need to request an STR.

Where the tenderer or subcontractor is a subsidiary of an income tax consolidated group, or a MEC group, both the subsidiary **and** the head company must provide a valid and satisfactory STR.

Member of a GST groups

If the tenderer or subcontractor is a member of a GST group, the group representative **and** the group member must request an STR.

Child Care Subsidy

You must obtain an STR if **any** of the following apply:

- You are a new child care provider applying to administer the CCS and are required to provide an STR as part of your application for approval.
- You are an existing CCS approved child care provider who has been requested to provide an STR by the Australian Government Department of Education.
- You are an associated entity of the child care provider, such as a trustee of a trust or a partner of a partnership.

Partnerships

If the child care provider is a partnership, the partnership and **each partner of the provider** must provide a valid STR.

New partners joining the provider must request an STR within a reasonable time after they join the partnership.

STR requirements apply to all partners in the partnership.

Trusts

If the provider is a trustee, all trustees and the trust must provide a valid STR.

A trustee includes a corporate trustee. They need to have a TFN to apply for a valid STR.

Joint ventures

If the provider is a joint venture, each party to a joint venture must provide a valid STR.

The joint venture operator must also request an STR even if they are not a participant of the joint venture.

Income tax consolidated group

If the provider is the head company of an income tax consolidated group, or a multiple entry consolidated (MEC) group, the head company must provide a valid STR. Its subsidiaries do not need to request an STR.

Where the provider is a subsidiary of an income tax consolidated group, or a MEC group, both the subsidiary **and** the head company must provide a valid STR.

Member of a GST group

If the provider is a member of a GST group, the group representative **and** the group member must request an STR.

Who should not apply for an STR

An individual who is **not** in business should **not** apply for an STR.

The criteria for a satisfactory STR only apply to businesses (or their associated entities) that are either:

- tendering for a Commonwealth procurement
- applying for approval to administer CCS or to continue administering CCS.

Criteria for a satisfactory STR

The information in an STR comes from details on our systems. This may include information provided under Australia's self-assessment regime.

To get a satisfactory STR, you need to:

- be up to date with registration requirements, which may include
 - being registered for an Australian business number (ABN) and goods and services tax (GST)
 - having a tax file number (TFN)
 - if you are a tendering business or their first-tier subcontractor, you will need to be registered for a TFN, ABN and GST
 - if you are a partner or trustee, including a corporate trustee, you will need a TFN (you may also need to be registered for an ABN and GST if you are carrying on a business in your own right)
- have lodged at least 90% (of each lodgment type) of your obligations due in the last 4 years of operation (from the date of your request for an STR), including
 - income tax returns
 - business activity statements (BAS)
 - fringe benefits tax (FBT) returns
- need to pay any undisputed debt of \$10,000 or more by the due date or have a payment plan in place with us. (Disputed debts subject to a formal objection, review or appeal will **not** affect a satisfactory STR.)

Note: Reasonable delays in lodgments due to extensions agreed to by us will not affect you receiving a satisfactory STR.

Child care providers – GST registration

If you are a child care provider and have received an unsatisfactory STR because you did not meet the GST registration requirements, and you believe you do not need to be registered for GST, contact us at STRenquiries@ato.gov.au to confirm. We will respond within 4 business days.

Entities with less than 4 years Australian tax history

If you have an Australian tax record of less than 4 years (for example, if you are a new Australian business or a foreign tenderer), you need to meet extra **additional conditions** to obtain a satisfactory STR. This includes making statements confirming that you:

- agree to comply with and pay all Australian tax obligations
- have no tax-related convictions in the last 4 years
- are complying with or do not have tax obligations outside of Australia
- are an Australian resident or non-resident for tax purposes.

Make sure you have correctly answered all supplementary statements before submitting your application.

If you are unable to agree to any of these statements, you may still submit your request. However, you will not receive a satisfactory STR.

Unsatisfactory STR

You will receive a *Statement of tax record – Taxpayer report*, with your STR. The taxpayer report will show the criteria that were met or not met and is for your information only. You do not need to provide this to a third party.

If you did not meet the satisfactory STR criteria, you may be able to take corrective action to bring your tax obligations up to date. You may then reapply for an STR the day after the corrective action is recorded in our systems.

How to correct an unsatisfactory STR

The following corrective actions may help you to meet the satisfactory STR criteria.

Registration

Ensure you are up to date with registration requirements (ABN, GST, TFN). You may need to [work out which registrations you need](#).

Outstanding lodgments

Ensure you have lodged at least 90% of all tax returns, FBT returns and BAS due in the last 4 years, or the period of operation if less than 4 years.

See how to [work out if you need to lodge a tax return](#).

You should also [notify us if lodgment is not required](#) or if you have nothing to report. Otherwise, you may receive an unsatisfactory STR. You must tell us before the lodgment due date so we can update our records.

Outstanding debt

You can pay any undisputed debt of \$10,000 or more by the due date, or ask to set up a [payment plan](#).

Partners or trustees of a tendering business

Ensure you have correctly indicated these details in your STR request.

Less than 4 years Australian tax history

Ensure you have correctly answered all supplementary statements.

Requesting an STR

We recommend that entities requiring an STR:

- Refer to the tender request documentation or information from the Department of Education to confirm your requirements.
- Apply for an STR early to allow time for processing, ensuring easier submission of your STRs for current and future requirements.
- Keep your tax obligations (registration, lodgment, payment) up to date to ensure you receive a satisfactory STR.

We will process changes made to your tax records in line with our service standards, either before your STR application or as part of corrective action. This may not be faster due to your STR request.

How to apply

How to apply for an STR will depend on whether you are:

- [Registered with the ATO](#)
- [Not registered with the ATO](#)

- [Without digital access to the ATO](#)
- [Applying during an ATO system outage](#)

Registered with the ATO

Being registered with the ATO means you have a TFN, ABN or both.

You can apply for an STR using ATO online services. You will receive your STR through the same online service you applied through within 4 business days.

Note: Corporate trustees that have a TFN but do not have an ABN cannot apply for an STR online. You can apply by phone and request an STR application receipt during your phone application. We can email it the same day.

Online services for individuals and sole traders

As a sole trader, you can apply for your STR online using either:


- Online services for individuals
 - if you haven't set it up yet, [create a myGov account and link it to the ATO](#)
 - once set up and linked, you can apply for your STR online
- Online services for business
 - if you have it already set it up for your ABN to apply for your STR online
 - if you need to set it up, use the following guidance.

Online services for business


As a business or not for profit (NFP) organisation, you need to be set up to use Online services for business.

Corporate trustees of trusts who have an ABN can also use this service.

Update ABN details

To use Online services for business, your associate details must be up to date on the [Australian Business Register](#)  (ABR).

An [associate](#)  is usually a public officer, director or office bearer.

You can check the public information for your Australian business number (ABN) by searching on [ABN Lookup](#) .


If your ABN details are up to date, go to [Set up your myID](#).

If your ABN details are not up to date, you'll need to update them by phoning or lodging a form. See how to:

- [Update your details](#) for businesses
- [Notify us of changes](#) for not-for-profits.




Set up your myID



Each person who uses Online services for business on behalf of your ABN must have their own unique myID.


You can download the myID app from the Apple App Store or Google Play. Follow the instructions on [How to set up your myID](#)  to a Strong or a Standard identity strength.


Note: Online services for business will log out after 20 minutes of inactivity, so it's important to regularly save your work. If you are timed out, just log in again.

Link your myID to your ABN in RAM

If you have a [Strong myID](#)  and are listed on the ABR, you can link your ABN online on [Relationship Authorisation Manager \(RAM\)](#) . See how to link as a [Principal authority](#) .

If you have a [Standard myID](#)  or you are not listed as an associate, you'll need to [contact RAM](#)  to link your business.

Once linked, you can [Set up authorisations](#)  for others to access government services, including Online services for business on behalf, of your ABN.

If authorisations are correct, use your myID to log in to [Online services for business](#)  and follow the instructions to [Apply for an STR](#).


Review permissions in Access Manager

As the principal authority, you can manage permissions for access to ATO online services for your business in [Access Manager](#).

You can [assign and manage permissions](#) for all your authorised users, after they have accepted your authorisation in RAM.

To lodge the STR on behalf of the ABN, your authorised users will need [full permissions](#) in Access Manager, and access in RAM.

Note: All actions taken by those authorised are deemed to have been taken by the principal.

After permissions are set in Access Manager, either you or your authorised users can use myID to log in to [Online services for business](#)  and follow the instructions to [Apply for an STR](#).

Apply for an STR

Applying for an STR

Who is applying?	Action
Registered tax agents	Apply using Online services for agents : <ul style="list-style-type: none">• select a client• select Business• select Statement of tax record• at the Statement of tax record screen, select Apply on the Requests bar towards the bottom of the screen.
Businesses including: Sole traders Corporate trustees with an ABN	Apply using Online services for business : <ul style="list-style-type: none">• select Lodgments• select Reports and forms• select Statement of tax record from the Reports and forms list• at the Statement of tax record screen, select Apply on the Requests bar towards the bottom of the screen.
Businesses including: Corporate trustees who have a TFN but do not have an ABN	Apply by phoning the ATO business enquiries line on 13 28 66 . For more information, see Contact us .

	<ul style="list-style-type: none"> • Applications made by phone may take longer than 4 business days to be received due to postage time. • You can request an application receipt be sent by email when applying over the phone.
<p>Individuals including:</p> <ul style="list-style-type: none"> • sole traders • partners or trustees who do not have an ABN 	<p>Apply using your ATO online services (for individuals and sole traders) account:</p> <ul style="list-style-type: none"> • select Tax • select Lodgments • select Reports and forms • select Statement of tax record • at the Statement of tax record screen, select Apply on the Requests bar towards the bottom of the screen.

Note:

- You can refer to the **Help** content on the online application page for more guidance on completing your application.
- If you are applying for an STR as a partner or a trustee of a business, you must indicate this in your STR request.


Are you applying as a partner or a trustee of a business, either:

- tendering for a Commonwealth contract through AusTender
- providing child care services or will be applying for approval to administer CCS from the Department of Education.

Select **You are applying as a Partner or a Trustee of a business** for the question '**Why are you applying for an STR**' during your application.

Not registered with the ATO

If you are not registered with the ATO

Who is applying?	Action
<p>Corporate trustees of a trust</p>	<p>If you are applying as a corporate trustee of a trust, you are required to have an active TFN to receive a satisfactory STR outcome.</p> <p>Refer to Tax file number for how to apply for a TFN.</p> <p>Once your TFN is active, go to Registered with the ATO for instructions on how to apply for your STR.</p>
<p>New Australian or international tenderers (not applicable to child care providers) who do not have a TFN or an ABN</p>	<p>Apply by email:</p> <ul style="list-style-type: none"> • Download the Statement of tax record application form (PDF, 172KB)  and follow the instructions. <p>Note: If you have an existing TFN or ABN, you will not be able to use this form. Refer to:</p> <ul style="list-style-type: none"> • Registered with the ATO • No digital access to the ATO or there is an ATO system outage. <p>Apply by telephone:</p> <ul style="list-style-type: none"> • Phone 1300 146 094, then when told, enter call-back code 118# (8:00 am to 6:00 pm AEST or AEDT, Monday to Friday). <p>Note: 13 and 1300 numbers may not work from outside Australia, in which case you can:</p> <ol style="list-style-type: none"> 1. phone our switchboard on +61 2 6216 1111 (8:00 am to 5:00 pm AEST or AEDT, Monday to Friday)

2. ask to be transferred to **1300 146 094**
3. when told, enter call-back code **118#**.

No digital access to the ATO or there is an ATO system outage

If you have no digital access:

- for businesses, phone **13 28 66**
- for tax agents, phone **13 72 86** Fast Key Code **1 2 5 1**.

If you apply by phone, you will be mailed a paper copy of your STR. It may take longer than 4 business days for you to receive it due to postal delivery times.

If you are applying by phone due to an ATO system outage, your STR will be available in online services when ATO systems are operating again.

Receiving an STR

We will generally process your request for an STR within 4 business days.

If you apply using Online services for agents, Online services for business or ATO online services (for individuals and sole traders), you will receive your STR through the same online service and **Statement of tax record** screen that you applied through.

Statement of tax record screen

 Screenshot of Statement of tax record.

The **Statement of tax record** screen will display a receipt within 24 hours of submitting your request. Your receipt is evidence that you have applied for an STR, and we have received your application.

Once we have processed your request, the **Requests** section will display both your:

- Statement of tax record – specifying whether you have met or not met the satisfactory criteria

- Statement of tax record – taxpayer report detailing the elements of the SEPCP or CCS criteria you met or did not meet.

Phone us

If a receipt does not display within 24 hours of submitting your request, or you do not receive the STR within 4 business days, phone us on:

- **13 28 66** (for businesses)
- **13 72 86** (for registered agents).

If you believe the outcome of your statement is inconsistent with the information you have provided to us, phone us on the numbers above.

STR not received within 4 business days

For Commonwealth procurement, if you have requested an STR but have not received it by the tender closing date, refer to your tender request documentation to determine what you can do.

For Child Care Subsidy, refer to your information about the Child Care Subsidy requirements for what you may need to do.

STR validity

An STR is valid for either:

- 12 months from the time of issue, if you have an Australian tax record of 4 or more years.
- 6 months from the time of issue, if you have an Australian tax record of less than 4 years.

QC 58371

Procurement related complaints

As a supplier, you have the right to be treated fairly and have complaints investigated quickly.




Published 21 October 2023

Lodging a complaint


If you have concerns relating to a procurement process and wish to discuss them informally, you can approach the relevant procurement contact officer in the first instance.

If you are not satisfied with the response, you can make a complaint.

Complaints can be raised through:


- The Australian Taxation Office, by completing and submitting the [Procurement complaints form \(PDF, 1.0MB\)](#) 
- [The Australian Government Procurement Coordinator](#) 
- [The Commonwealth Ombudsman](#) 

To download the *Procurement complaints* form:

- you must have the latest version of Adobe Acrobat installed
- right-click [Procurement complaints form \(PDF, 1.0MB\)](#) 
- select **Save target as** (or **Save link as** or a similar option, depending on your internet browser)
- save it to your computer.


Note: Double-clicking the link will not open this form, as the form will not load on a mobile device, tablet or within a browser.

Complaints under the *Government Procurement (Judicial Review) Act 2018 (Cth)*



For more information on your obligations as a supplier when raising a complaint under the *Government Procurement (Judicial Review) Act 2018 (Cth)*, see [Handling complaints under the Government Procurement \(Judicial Review\) Act 2018 Resource Management Guide](#)  on the Department of Finance's website.

Under the Act, complaints must be made in writing to the relevant entity immediately after becoming aware of the alleged breach of the

relevant Commonwealth Procurement Rules (CPRs). The tender contact officer can inform you whether the procurement process is subject to the Act.

The most efficient way to lodge your complaint is to use our [Procurement complaints form \(PDF, 1.0MB\)](#) 

See also:

- [Handling complaints under the Government Procurement \(Judicial Review\) Act 2018 Resource Management Guide](#) 
- [Commonwealth Procurement Rules](#) 

Once we receive your complaint

Once we receive your written complaint we will:

- acknowledge receipt of your complaint
- advise whether a public interest certificate is in force (if applicable)
- advise you of the expected timeframe for resolution
- investigate the validity of the complaint
- notify you of the outcome of our investigation
- offer a solution if applicable
- confirm with you whether you consider the complaint to be resolved.

If your procurement is covered by the Act, the procurement process will be suspended, unless there is a public interest certificate in place. Public interest certificates issued by us and will be published on our website.

See also:

- [Public Interest certificates](#)

Applications to the court

If you are not satisfied that the complaint has been resolved, you can apply to the Federal Circuit Court of Australia or the Federal Court of Australia for injunctions or payment of compensation for breaches of the relevant CPRs relating to covered procurements under the Act.

Applications to the court must be made within 10 days of becoming aware of the breach. A longer period may be allowed by the court if it is satisfied that the failure to make the application within this timeframe was attributable to the supplier's reasonable attempt to resolve the complaint.

We recommend you seek independent legal advice before taking this step.

Public interest certificates



Public Interest Certificates issued by the ATO.

QC 58521

Public interest certificates

Public Interest Certificates issued by the ATO.

Last updated 22 December 2025





Under the *Government Procurement (Judicial Review) Act 2018* (Cth), certain types of procurements may be suspended while complaints are being investigated or injunctions are being considered.






Relevant Commonwealth entities, like the ATO, may issue a Public Interest Certificate in circumstances where they consider that it is not in the public interest for a particular procurement process to be suspended.



See [Handling complaints under the Government Procurement \(Judicial Review\) Act 2018](#)  on the Department of Finance website for further information on Public Interest Certificates.


Public Interest Certificates issued by the ATO

Procurement	Date issued	Public Interest Certificate
Interactions Centre Solution (ICS)	5 December 2025	SPC-10676

		<p>This document is also available in Portable Document Format (SPC-10676, PDF, 217KB) </p>
Midrange and Data Centre Services	16 September 2022	<p>SPC-7667</p> <p>This document is also available in Portable Document Format (SPC-7667, PDF, 32.5KB) </p>
Hyper-Converged Infrastructure Services	16 September 2022	<p>SPC-7668</p> <p>This document is also available in Portable Document Format (SPC-7668, PDF, 32.6KB) </p>
End User Experience (EUX)	22 June 2022	<p>SPC-7665</p> <p>This document is also available in Portable Document Format (SPC-7665, PDF, 32.9KB) </p>
Mainframe requirements	20 April 2022	<p>SPC-7666</p> <p>This document is also available in Portable Document Format (SPC-</p>

		7666, PDF, 32.5KB 
Cyber Augmentation Services	29 March 2022	SPC-7664 This document is also available in Portable Document Format (SPC-7664, PDF, 32.8KB )
Enterprise Operations and Technical Enablement (EOTE) Services	25 March 2022	SPC-7663 This document is also available in Portable Document Format (SPC-7663, PDF, 32.2KB )
Enterprise Service Management (ESM) Services	11 March 2022	SPC-7662 This document is also available in Portable Document Format (SPC-7662, PDF, 32.5KB )
Outsourced labour for service delivery panel	10 November 2021	SPC-6894 This document is also available in Portable Document Format (SPC-6894, PDF, 54.8KB )
Insight and Analytics	30 August 2021	SPC-7103 This document is also available

		in Portable Document Format (SPC-7103, PDF, 69.1KB )
Business Intelligence & Visualisation	8 October 2020	SPC-4499 This document is also available in Portable Document Format (SPC-4499, PDF, 47.9KB )
Liveness Solution	25 September 2020	SPC-4278 This document is also available in Portable Document Format (SPC-4278, PDF, 240KB )
Managed Network Services: Fixed Voice	28 November 2019	N/A
Managed Network Services: Network Management, Unified Communications, and Contact Centre	28 November 2019	SPC-2896-1 This document is available in Portable Document Format (SPC-2896-1, PDF, 39.9KB ) SPC-2896-2 This document is available in Portable Document Format (SPC-

[2896-2, PDF, 39.9KB](#) 

Public interest certificate SPC – 10676



Certificate relating to request for tender for the procurement of an Interactions Centre Solution (ICS).

QC 59552

Public Interest Certificate SPC-2896

Certificate issued relating to request for tender for the procurement of Managed Network Services.

Last updated 13 February 2025

Date: 28 November 2019

This certificate is issued under section 22(1) of the *Government Procurement Judicial review Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

1. applications for injunctions under Part 2 of the Act are being considered; or
2. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the procurement of Managed Network Services. (RFT)
ID	SPC-2896-1 – This document is also available in Portable Document Format

	(PDF, 39.9KB ↓) . SPC-2896-2 – This document is also available in Portable Document Format (PDF, 39.9KB ↓)
Procuring entity	Australian Taxation Office
Contact Officer	Andrej Ruckschloss, Category Manager Email: SPC2896_MNS@ato.gov.au

Parker Brigg

 Signature of Assistant Commissioner Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 60868

Public Interest Certificate SPC-4278

Certificate issued relating to request for tender for the procurement of liveness solution.

Last updated 13 February 2025


Date: 25 Sept 2020

This certificate is issued under subsection 22(1) of the *Government Procurement Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

1. applications for injunctions under Part 2 of the Act are being considered; or

2. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the procurement of Liveness Solution (RFT)
AusTender ID	SPC-4278 This document is also available in Portable Document Format (PDF, 240KB )
Procuring entity	Australian Taxation Office
Contact Officer	Joel Brady, Category Manager Email: SPC-4278@ato.gov.au

 Signature of Assistant Commissioner Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 63781

Public Interest Certificate SPC-4499

Certificate issued relating to request for tender for procurement of business intelligence and visualisation.


Last updated 13 February 2025

Date: 8 October 2020

This certificate is issued under section 22(1) of the *Government Procurement Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

1. applications for injunctions under Part 2 of the Act are being considered; or
2. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the procurement of Business Intelligence & Visualisation (RFT)
AusTender ID	SPC-4499 This document is also available in Portable Document Format (PDF, 47.9KB ).
Procuring entity	Australian Taxation Office
Contact Officer	Anthony Sofra, Category Manager Email: SPC-4499@ato.gov.au

 Signature of Assistant Commissioner Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 67050

Public Interest Certificate SPC-6894

Certificate issued relating to request for tender for procurement of ATO outsource labour for service delivery panel.


Last updated 13 February 2025

Date: 10 November 2021

This certificate is issued under section 22(1) of the *Government Procurement Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

- a. applications for injunctions under Part 2 of the Act are being considered; or
- b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender (RFT) for the procurement of ATO outsource labour for service delivery panel
ID	SPC-6894 This document is also available in Portable Document Format (PDF, 54.8KB ).
Procuring entity	Australian Taxation Office
Contact Officer	Gerard Peters Email: SPC6894OutsourceLabourPanel@ato.gov.au

Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 67350

Public Interest Certificate SPC-7103

Certificate issued relating to request for tender for the procurement of insight and analytics.

Last updated 13 February 2025

Date: 8 October 2020

This certificate is issued under section 22(1) of the *Government Procurement Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

1. applications for injunctions under Part 2 of the Act are being considered; or
2. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the procurement of Insight and Analytics (RFT)
AusTender ID	SPC-7103 This document is also available in Portable Document Format (PDF, 69.1KB ↓).
Procuring entity	Australian Taxation Office
Contact Officer	Phil Hanson, Category Manager Email: SPC-7103@ato.gov.au

 Signature of Assistant Commissioner Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 67051

Public Interest Certificate SPC-7662

Certificate issued relating to request for the procurement of Enterprise Service Management.


Last updated 13 February 2025

Date: 7 March 2022

This certificate is issued under section 22(1) of the *Government Procurement Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

- a. applications for injunctions under Part 2 of the Act are being considered; or
- b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender (RFT) for the procurement of Enterprise Service Management
ID	SPC-7662 This document is also available in Portable Document Format (PDF, 32.5KB ).
Procuring entity	Australian Taxation Office
Contact Officer	Maree Blakeney Email: SPC-7662_ESM@ato.gov.au

 Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 68135

Public Interest Certificate SPC-7663

Certificate issued relating to request for tender for the procurement of enterprise operations and technical enablement.


Last updated 13 February 2025

Date: 7 March 2022

This certificate is issued under section 22(1) of the *Government Procurement Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

- a. applications for injunctions under Part 2 of the Act are being considered; or
- b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender (RFT) for the procurement of Enterprise Operations and Technical Enablement
ID	SPC-7663 This document is also available in Portable Document Format (PDF, 32.2KB ).

Procuring entity	Australian Taxation Office
Contact Officer	Maree Blakeney Email: SPC-7663_OETE@ato.gov.au

 Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 68233

Public Interest Certificate SPC-7664

Certificate issued relating to request for tender for the procurement of cyber security augmentation services.

Last updated 13 February 2025


Date: 22 March 2022

This certificate is issued under section 22(1) of the *Government Procurement Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

- a. applications for injunctions under Part 2 of the Act are being considered; or
- b. complaints under section 18 of the Act are being investigated.

Description of	Request for Tender for the procurement of Cyber Security Augmentation Services.
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procurement	
ID	SPC-7664 This document is also available in Portable Document Format (PDF, 32.8KB ).
Procuring entity	Australian Taxation Office
Contact Officer	Maree Blakeney Email: SPC-7664_CAS@ato.gov.au

 Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 68280

Public interest certificate SPC-7665

Certificate issued relating to request for tender for the procurement of end user experience.

Last updated 13 February 2025


Date: 10 June 2022

This certificate is issued under section 22(1) of the *Government Procurement (Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

a. applications for injunctions under Part 2 of the Act are being considered; or

b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the Procurement of End User Experience (EUX)
ID	SPC-7665 This document is also available in Portable Document Format (PDF, 32.9KB ).
Procuring entity	Australian Taxation Office
Contact Officer	Maree Blakeney Email: SPC-7665_EUX@ato.gov.au

 Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 69911

Public interest certificate SPC-7666

Certificate issued relating to request for tender for the procurement of mainframe.

Last updated 13 February 2025


Date: 22 March 2022

This certificate is issued under section 22(1) of the *Government Procurement (Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

a. applications for injunctions under Part 2 of the Act are being considered, or

b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the procurement of Mainframe
ID	SPC-7666 This document is also available in Portable Document Format (PDF, 32.5KB ).
Procuring entity	Australian Taxation Office
Contact Officer	Maree Blakeney Email: SPC-7666_MF@ato.gov.au

 Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 69360

Public interest certificate SPC-7667

Certificate issued relating to request for tender for the procurement of midrange and data centre services.


Last updated 13 February 2025

Date: 29 July 2022

This certificate is issued under section 22(1) of the *Government Procurement (Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

- a. applications for injunctions under Part 2 of the Act are being considered, or
- b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the Procurement of Midrange and Data Centre Services (MIDC)
ID	SPC-7667 This document is also available in Portable Document Format (PDF, 32.5KB ).
Procuring entity	Australian Taxation Office
Contact Officer	Maree Blakeney Email: SPC-7667_MIDC@ato.gov.au

 Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 70380

Public interest certificate SPC-7668

Certificate issued relating to request for tender for the procurement of hyper-converged infrastructure services.


Last updated 13 February 2025

Date: 29 July 2022

This certificate is issued under section 22(1) of the *Government Procurement (Judicial Review) Act 2018* (the Act).

I, Parker Brigg, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

- a. applications for injunctions under Part 2 of the Act are being considered, or
- b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender for the Procurement of Hyper-Converged Infrastructure Services (HCI)
ID	SPC-7668 This document is also available in Portable Document Format (PDF, 32.6KB  .
Procuring entity	Australian Taxation Office
Contact Officer	Maree Blakeney Email: SPC-7668_HCI@ato.gov.au

 Signature.

Parker Brigg

Assistant Commissioner
Strategic Procurement & Contracts | ATO Finance
Australian Taxation Office

QC 70381

Public interest certificate SPC – 10676

Certificate relating to request for tender for the procurement of an Interactions Centre Solution (ICS).

Published 22 December 2025


Date: 5 December 2025

This certificate is issued under section 22(1) of the *Government Procurement (Judicial Review) Act 2018* (the Act).

I, Marcela Fontanarossa, a delegate of the accountable authority for the Australian Taxation Office, confirm that it is not in the public interest for the procurement specified in this certificate to be suspended while:

- a. applications for injunctions under Part 2 of the Act are being considered, or
- b. complaints under section 18 of the Act are being investigated.

Description of procurement	Request for Tender (RFT) for the procurement of an Interactions Centre Solution (ICS)
ID	SPC-10676
Procuring entity	Australian Taxation Office
Contact Officer	Joel Brady Email:

 Marcela Fontanarossa signature

Marcela Fontanarossa

Assistant Commissioner

ATO Sourcing, Commercial Services and Leasing | ATO Finance

Australian Taxation Office

QC 105998

Senate Order on non-procurement contracts

Complying with the Senate Order, publishing details of non-procurement contracts over \$100,000 with certain conditions.

Last updated 13 January 2026


About the Senate Order

The Senate Order on departmental and agency contracts requires agencies to publish details of contracts valued at \$100,000 or more (including GST) that:

- have been entered into in the previous 12 months
- have not been fully performed.

The website listings are published twice a year, at the end of each financial year and each calendar year.

We ensure that the listed contracts do not contain any inappropriate confidentiality provisions. Our listings are included below.

Procurement contracts are available through the Senate Order Report on [AusTender](#) .

Calendar year listings

The following are our listings published at the end of each calendar year.

2025 non-procurement contracts list

Pursuant to the Senate Order on non-corporate Commonwealth entity contracts, the following table sets out non-procurement contracts entered into by the ATO. These provide for a consideration to the value of \$100,000 or more (GST inclusive) and which:

- have not been fully performed as at 31 December 2025, or
- have been entered into during the 12 months prior to 31 December 2025.

Most of the contracts listed contain confidentiality provisions of a general nature that are designed to protect the confidential information of the parties that may be obtained or generated in carrying out the contract.

The reasons for including such clauses include:

- ordinary commercial prudence that requires protection of trade secrets, proprietary information and similar
- protection of other Commonwealth material and personal information.

We have ensured the listed contracts do not contain any inappropriate confidentiality provisions. The contracts do not contain provisions that make information contained in the contract confidential, or other provisions to protect information obtained or generated in carrying out the contract. The currency for all amounts listed is AUD.

Table 1: 2025 non-procurement contracts list

Recipient	Subject matter	Amount of consideration	Start date
Multiple recipients qualified under the terms of	19 substantially identical contracts with qualified recipients of	Amounts varying from \$198,400 to \$292,522.	01/01/202

the National Tax Clinic (NTC) Grant Program	grant agreements under the NTC Program. The NTC Program provides funding to tertiary education providers to operate tax clinics where unrepresented taxpayers can seek assistance with their tax and superannuation obligations.	An aggregate of the total amount to be paid in respect of grant agreements under the NTC Program is \$5,400,005.	
Gateway Network Governance Body	Supports the continuation of the governance framework for the Superannuation Transaction Network.	\$6,147,900	3/09/2024

2024 non-procurement contracts list

Pursuant to the Senate Order on non-corporate Commonwealth entity contracts, the following table sets out non-procurement contracts entered into by the ATO. These provide for a consideration to the value of \$100,000 or more (GST inclusive) and which:

- have not been fully performed as at 31 December 2024, or
- have been entered into during the 12 months prior to 31 December 2024.

Most of the contracts listed contain confidentiality provisions of a general nature that are designed to protect the confidential information of the parties that may be obtained or generated in carrying out the contract.

The reasons for including such clauses include:

- ordinary commercial prudence that requires protection of trade secrets, proprietary information and similar
- protection of other Commonwealth material and personal information.

We have ensured the listed contracts do not contain any inappropriate confidentiality provisions. The contracts do not contain provisions that make information contained in the contract confidential, or other provisions to protect information obtained or generated in carrying out the contract. The currency for all amounts listed is AUD.

Table 2: 2024 non-procurement contracts list

Recipient	Subject matter	Amount of consideration	Start date
Multiple recipients qualified under the terms of the National Tax Clinic (NTC) Grant Program	14 substantially identical contracts with qualified recipients of grant agreements under the NTC Program. The NTC Program provides funding to tertiary education providers to operate tax clinics where unrepresented taxpayers can seek assistance with their tax and superannuation obligations.	Amounts varying from \$168,660 to \$365,650. An aggregate of the total amount to be paid in respect of grant agreements under the NTC Program is \$4,428,173.	1/01/2022
Gateway Network Governance Body	Supports the continuation of the governance framework for	\$1,483,900	3/09/2024

	the Superannuation Transaction Network.	
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Financial year listings

The following are our listings published at the end of each financial year.

2024–25 non-procurement contracts list

Pursuant to the Senate Order on non-corporate Commonwealth entity contracts, the following table sets out non-procurement contracts entered into by the ATO. These provide for a consideration to the value of \$100,000 or more (GST inclusive) and which:

- have not been fully performed as at 30 June 2025, or
- have been entered into during the 12 months prior to 30 June 2025.

Most of the contracts listed contain confidentiality provisions of a general nature that are designed to protect the confidential information of the parties that may be obtained or generated in carrying out the contract.

The reasons for including such clauses include:

- ordinary commercial prudence that requires protection of trade secrets, proprietary information and similar
- protection of other Commonwealth material and personal information.

We have ensured the listed contracts do not contain any inappropriate confidentiality provisions. The contracts do not contain provisions that make information contained in the contract confidential, or other provisions to protect information obtained or generated in carrying out the contract. The currency for all amounts listed is AUD.

Table 3: 2024–25 non-procurement contracts list

Recipient	Subject matter	Amount of consideration	Start date
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<p>Multiple recipients qualified under the terms of the National Tax Clinic (NTC) Grant Program</p>	<p>19 substantially identical contracts with qualified recipients of grant agreements under the NTC Program. The NTC Program provides funding to tertiary education providers to operate tax clinics where unrepresented taxpayers can seek assistance with their tax and superannuation obligations.</p>	<p>Amounts varying from \$198,400 to \$292,522.</p> <p>An aggregate of the total amount to be paid in respect of grant agreements under the NTC Program is \$5,400,005.</p>	<p>1/01/2025</p>
<p>Gateway Network Governance Body</p>	<p>Supports the continuation of the governance framework for the Superannuation Transaction Network.</p>	<p>\$6,147,900</p>	<p>3/09/2024</p>

2023–24 non-procurement contracts list

Pursuant to the Senate Order on non-corporate Commonwealth entity contracts, the following table sets out non-procurement contracts entered into by the ATO. These provide for a consideration to the value of \$100,000 or more (GST inclusive) and which:

- have not been fully performed as at 30 June 2024, or
- have been entered into during the 12 months prior to 30 June 2024.

Most of the contracts listed contain confidentiality provisions of a general nature that are designed to protect the confidential

information of the parties that may be obtained or generated in carrying out the contract.

The reasons for including such clauses include:

- ordinary commercial prudence that requires protection of trade secrets, proprietary information and similar
- protection of other Commonwealth material and personal information.

We have ensured the listed contracts do not contain any inappropriate confidentiality provisions. The contracts do not contain provisions that make information contained in the contract confidential, or other provisions to protect information obtained or generated in carrying out the contract. The currency for all amounts listed is AUD.

Table 4: 2023–24 non-procurement contracts list

Recipient	Subject matter	Amount of consideration	Start date
<p>Multiple recipients qualified under the terms of the National Tax Clinic (NTC) Grant Program</p>	<p>14 substantially identical contracts with qualified recipients of grant agreements under the NTC Program. The NTC Program provides funding to tertiary education providers to operate tax clinics where unrepresented taxpayers can seek assistance with their tax and superannuation obligations.</p>	<p>Amounts varying from \$146,060 to \$300,000.</p> <p>An aggregate of the total amount to be paid in respect of grant agreements under the NTC Program is \$3,899,403.</p>	<p>1/01/2022</p>

Gateway Network Governance Body	Supports the continuation of the governance framework for the Superannuation Transaction Network.	\$2,277,000	01/07/202
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QC 105438

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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