



## Government entities

Set up tax governance measures in your government entity and understand the tax treatment of your entity.

### **ABN registration for government**

Government organisations must use the ABR's Application for ABN registration for government organisations.

### **GST for government**

Manage GST in your government entity and understand the GST treatment of payments.

### **Interest and penalties – application to Crown entities and Commonwealth authorities**

Explains the immunity of the Crown and Crown entities from certain penalties and interest.

### **Government organisations and FBT**

How to manage FBT in government organisations. State and territory governments can devolve FBT to departmental level.

## Payments government entities need to report in their TPAR



Government entities need to report certain payments and grants in their Taxable payments annual report (TPAR).

QC 32505

## ABN registration for government

Government organisations must use the ABR's Application for ABN registration for government organisations.

**Last updated** 31 January 2024


Registration for an Australian Business Number (ABN) and other tax obligations is not available online for government organisations.


A paper form, *Application for ABN registration for government organisations* (NAT 2946) will need to be completed. This form will allow government applications for:

- an ABN
- goods and services tax (GST)
- a fuel tax credit (FTC)
- pay as you go (PAYG) withholding
- a tax file number (TFN).

How to apply for an ABN

1. Request the form by phoning us on **13 28 66**.
2. Complete the form and have it signed by the authorised contact.
3. Post the form to the address listed on the form, or fax it to us on **1300 130 905**.

Visit [For Government Agencies](#)  for more information on how other entities can apply for an ABN online.

Once registered, ABN details will be stored in the Australian Business Register (ABR). If ABN details [change](#) , the agency must notify the Registrar within 28 days of becoming aware of that change.

If you are an authorised contact for the ABN and are moving roles or leaving the organisation, it is important that you update the contact information.

For more information on registrations including forms, cancellations and changing your details you can phone us on **13 28 66**.

When applying for an ABN or updating details in the ABR, it is important that the information you provide is true and correct.

Making a [false or misleading statement](#)  may result in a penalty.

QC 31709

## Government Payments Program

A cross-agency program which helps support service providers receiving government payments to meet their obligations.

**Last updated** 17 September 2025

### Why the Government Payments Program was established

Each year, billions of dollars in government payments are paid by Commonwealth agencies to service providers to deliver services to the Australian community under various Commonwealth programs, including:

- disability support
- aged care
- child care.

The cross-agency Government Payments Program (GPP) was established to deliver greater integrity and fairness across these Commonwealth programs.

The GPP complements existing annual payment and grant reporting by Commonwealth agencies through the taxable payments annual report (TPAR).

## **Accountabilities and responsibilities**

The Commonwealth agencies using service providers have accountability for ensuring the proper use of public resources.

At the same time, the service providers receiving payments are responsible for meeting their tax, super and registry obligations.

We know most providers do the right thing, but there are a few who exploit Commonwealth programs by:

- unlawfully claiming payments they aren't entitled to
- receiving payments while not complying with tax and superannuation obligations.

This is against the law, and unfair to those doing the right thing.

## **What the GPP does**

The GPP aims to support service providers receiving government payments from participating Commonwealth agencies to meet their tax, super and registry obligations.

It also aims to:

- work more effectively with government entities to deliver greater system integrity and risk treatment strategies across a range of programs
- maximise the value of ATO data to government entities (in accordance with the current data sharing legislative framework).

## **How it works**

The ATO works collaboratively with GPP-participating agencies to maximise the value of ATO data, using the current data-sharing legislative framework.

Examples include:

- identifying and addressing tax and super risks, trends and non-compliance by service providers receiving government payments

for delivering services

- supporting government entities by providing feedback at an aggregate agency or program level and where allowed, by legislation at an individual provider level.

The ATO has published the **GPP data-matching program protocol**, which outlines how we'll collect and use data from GPP-participating Commonwealth agencies.

Key objectives of the data-matching program protocol include:

- Obtain reliable data about the service providers receiving payments, which can then be analysed to identify and assess risks and trends of tax non-compliance within the service provider population.
- Enable the ATO to work with service providers and government entities to obtain a better understanding of the environment and the risks.
- Identify and educate service providers that may be operating outside of the tax system and failing to meet their registration, lodgment, reporting and payment obligations and assist them to comply.
- Promote voluntary compliance and strengthen community confidence in the integrity of the tax and superannuation systems.
- Gain insights to shape future treatment strategies, which may include educational or compliance activities.
- Support government entities in their understanding of any identified tax and super risks associated with the specific programs being examined.

## **GPP-participating agencies**

We are the matching agency and, in most cases, the sole user of the data obtained during this data-matching program.

We currently obtain data from the following agencies and programs:

- Clean Energy Regulator
  - Large-scale Renewable Energy Target
  - Small-scale Renewable Energy Scheme

- Department of Education
  - Child Care Subsidy
- Department of Employment and Workplace Relations
  - VET Student Loans Program
- Department of Health, Disability and Ageing (formerly Department of Health and Aged Care)
  - Aged Care Subsidy
  - Hearing Services Program
- Department of Veterans' Affairs
  - Health Treatment Programs
- National Disability Insurance Agency
  - National Disability Insurance Scheme

We have previously obtained data from the following agencies and programs:

- Comcare
  - Services provided under the Safety and Rehabilitation Act 1988
- Department of Employment and Workplace Relations
  - VET FEE-HELP Scheme
  - Employment Services
- Department of Health and Aged Care
  - Commonwealth Home Support Programme
- Department of Home Affairs
  - Youth Transition Support Services
  - National Community Hubs
  - Humanitarian Settlement Program
  - Australian Cultural Orientation Program
  - Adult Migrant English Program
  - Free Translating Service

- Settlement Engagement and Transition Support Program
- National Indigenous Australians Agency
  - Indigenous Advancement Strategy

## Service providers reporting GPP income

We use government payments data from GPP-participating agencies to:

- identify and address tax, super and registration risks
- identify and address tax, super and registration non-compliance
- select taxpayers for engagement activities.

We will assist GPP service providers and their representatives to meet their reporting obligations and encourage voluntary compliance. Service providers and their representatives may be notified of their reporting obligations, along with instructions to ensure accurate reporting.

Payments received from providing government services such as healthcare, disability support and child care will generally be assessable income. Reporting government payments on an income tax return can vary as it depends on factors such as entity type, taxable status, and other reporting obligations and income sources.

The following is general guidance for reporting GPP income, to assist service providers with completing their tax returns. It should be considered along with the relevant income tax return instructions. Providers may also need to seek advice on their specific circumstances.

- Individuals and sole traders:
  - In the individual tax return, report income at the business and professional items schedule item **P8 Income** - label **O Gross payments – labour hire or other specified payments**.
- Companies:
  - In the company tax return, report income at item 6 Income - label **C Other sales of goods and services**.
- Partnerships and trusts:

- In the partnership or trust tax return, report income at item 5 Income - label **H Other business income**.

QC 66957

## Interest and penalties – application to Crown entities

Explains the immunity of the Crown and Crown entities from certain penalties and interest.

**Last updated** 27 March 2023

The machinery provisions for the collection and recovery of **interest and penalties** are contained in the *Taxation Administration Act 1953* (TAA). The TAA has express legislative provisions excluding the Commonwealth or an authority of the Commonwealth from the application of interest charges. However, previously there was no equivalent provision in relation to states and territories, nor was there an express provision about the application of penalties to the Crown.

Section 2B was inserted into the TAA to clarify that the Act binds the Crown and that the Crown is not liable for certain pecuniary penalties or to be prosecuted for certain offences, effective as at 25 February 2015. This is explained in [Treasury Legislation Amendment \(Repeal Day\) Act 2015](#) [↗](#) and the [Explanatory Memorandum](#) [↗](#) to *Treasury Legislation Amendment (Repeal Day) Bill 2014*.

This means that the Crown, and entities with Crown immunities (Crown entities), are not liable to pay general interest charge, shortfall interest charge or a penalty under the uniform penalty regime, if liability for that penalty or interest charge would be imposed by the TAA (rather than another Act).

If you believe you should have Crown immunity and have had penalties and interest incorrectly imposed on your account since 25 February 2015, phone us on **13 11 42**.

## **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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