



Digital services

Tax and BAS agents can do many of their tax, super and registration transactions using our secure online services.

Online services for agents

Online services for agents is a secure system for registered tax and BAS agents and their authorised staff.

Practitioner lodgment service

Learn about the practitioner lodgment service (PLS), an electronic channel for client forms, services and reports.

Australian Business Register

Tax professionals can access client's Australian business number details online using the Australian Business Register.

Departing Australia superannuation payment online intermediary application system

The Departing Australia superannuation payment (DASP) online intermediary application system is a secure website.

Tax agent online services guide

Use the tax agent online services guide to work out how best to complete your query or transaction online.

BAS agent online services guide



Use the BAS agent online services guide to work out how best to complete your query or transaction online.

Cyber safety



What you can do to stay safe online.

System maintenance



See planned ATO systems maintenance windows and how to be alerted.

Troubleshooting for businesses and tax practitioners



Information for businesses and tax practitioners about the availability of ATO online systems and known issues.

QC 63468

Online services for agents

Online services for agents is a secure system for registered tax and BAS agents and their authorised staff.

Last updated 25 February 2025

What Online services for agents does

The system provides access to a range of client information and services. It has a contemporary user interface that can be customised to meet your needs. It provides real-time visibility and control of your client data.

Our [Tax agent](#) or [BAS agent](#) online services guides include a detailed list of the queries and functions you can complete in Online services for agents.


Next step

[Log in to Online services for agents](#)

User support

Each task you complete in Online services for agents includes prompts to assist you. You can also select the **Help** button on the right-hand side of the screen for further information.

Other resources include:

- [Online services for agents user guide](#)
- [Digital education resources](#)
- [Systems advice and alerts](#)
- [Troubleshooting](#)
- [System maintenance](#)
- [Online services for agents dashboard](#) 

System requirements

To ensure the security of Online services for agents transactions, you must meet minimum security and computer requirements.

To log in, you'll need to use **both**:

- myID – a Digital ID credential to prove who you are online
- Relationship Authorisation Manager (RAM) – an authorisation service that allows you to act on behalf of a business.

Each user must have their own Digital ID, such as myID to log in. If there is more than one user account in your practice, the principle authority must:

- authorise staff to act on behalf the practice in RAM
- use Access Manager to manage staff accesses to functions and records.

Your computer settings will need to meet our [minimum system requirements](#).

To check your settings, use our [Online services system requirements check](#).

See also

- [Digital ID and RAM for tax professionals](#)
- [ATO Online services for agents terms and conditions](#)

Key changes



Learn about key system updates in Online services for agents.

Client list



How to view, download and maintain your client list in Online services for agents.

Client communication



You can access your client's digital communications using Communication preferences and Communication history.

Online services for agents user guide



This user guide complements the Help section available in Online

Online services for agents feedback



How you can provide feedback about Online services for agents and what we do with your feedback.

Online services for agents terms and conditions



Outlines your obligations as a user of Online services for agents and our obligations to you.

Using the Online services for agents dashboard



The Online services for agents dashboard allows you to see if Online services for agents is functioning normally or not.

QC 57718

Key changes

Learn about key system updates in Online services for agents.

Last updated 11 December 2025

System updates

We continue to update Online services for agents to:

- align with legislative changes
- enhance functionality based on [your feedback](#).

The functions available to you in the system are determined by the services you provide as a tax or BAS agent and your [Access Manager permissions](#). This means you may not have access to view all available features.

2025

December 2025

SERR lodgment via file transfer

You can now lodge Sharing Economy Reporting Regime (SERR) reports (v 1.4) on behalf of your clients in Online services for agents via file transfer. You can submit a Test file to ensure it meets validation requirements and lodge the file, receiving confirmation if it passes validation.

November 2025

Client details

We introduced 2 new fields to the [Client details](#) screen:

- **ATO app registration status** indicates whether your individual client has registered their device using the ATO app.
- **Account lock status** indicates whether your individual client's account has been locked – either by the client or by the ATO.

Employee super accounts – requesting alternative stapled super funds

We have updated the **Requesting stapled fund accounts** service to include a new option for **Requesting an alternative super account** for employers when they are requesting a stapled super fund for their employees. When filling in employee details on behalf of your employer clients, at **Requesting an alternative super account**:

- Select **Yes** where a super account has been requested for this employee previously but the account was unable to receive super contributions.
- Select **No** if this is the first request for the employee's stapled super fund details or the employee has not provided the employer with their choice of super fund.

This will ensure details for a previously supplied stapled super fund that is ineligible to receive contributions are not provided again.

June 2025

Communication history

We have added the [ATO app](#) channel to Communication history. The ATO app channel will display sent [security messages](#) used to alert taxpayers that have registered their device, in real time, when key changes are made to their ATO account.

Prefill reports

When your clients have a compromised TFN, you will now be able to access their prefill reports for the 2022–25 financial years.

March 2025

Card payments

The **Card payment** menu has been removed. Agents will not be able to make credit/debit card payments on behalf of clients. Other [payment options](#) are still available.

Access Manager

We have removed the 'Make payments' permission in Access Manager for tax and BAS agents to support the removal of credit/debit cards from payment options for one-off payments.

Fringe benefits tax

The current 2025 year fringe benefits tax (FBT) return is now available for lodgment.

2024

November 2024

Tax registrations

Tax agents can now register clients for pay as you go (PAYG) instalments using Online services for agents. As a tax agent, you will be able to add, update and cancel PAYG instalments for your eligible clients. Additionally, both tax and BAS agents will have access to view PAYG instalment registration details, including historical registrations.

June 2024

Not-for-profit self-review return

The new **NFP self-review return** to be completed from 1 July 2024 is available under the **Lodgments** tab on the **Client summary** page. The form is only available to registered tax agents who are linked to a client's income tax account. You'll also require the new Access Manager permission 'NFP-self-review return' to view, lodge or revise your client's NFP self-review return.

Access Manager

New Access Manager permission 'NFP-self-review return' is now available to enable you to view, lodge or revise your client's NFP self-review return.

AUSkey credentials

All AUSkey credentials have also been removed from Access Manager. The corresponding AUSkey mailboxes no longer appear in the mailbox list under Practice mail.

Bulk preferences

The maximum number of clients you can set communication preferences for in one transaction has been increased from 25 to 50.

Practice mail

New [practice mail](#) subjects are now available under the pay as you go (PAYG) topic.

April 2024

Add client and Maintain authorisations – Nudge messages

Under certain conditions, nudge messages may appear to prompt you to consider whether your selections will result in another agent being removed incorrectly or you not being able to select the account you need. Before continuing to the next section, you'll then be given the option to press 'Yes' to continue or 'No' to go back to the previous screen.

For more information see:

- [Add client](#)
- [Maintain authorisations](#)

2023

September 2023

On demand reports

'Client nominations' is a new on demand report available that provides a real-time view of nominations that have been completed by your client relating to client-to-agent linking. More information can be found in the 'Reports and forms' section of the [Online services for agents user guide](#).

Excise system updates

We're updating the systems so that excise duty returns and excise claims will now be available to lodge online from September. You will also be able to view transaction history, amend previous returns you have lodged online, easily submit a Nil return, and make payments and enter into a payment plan.

July 2023

Practice mail overdue client obligations message

We're expanding our use of practice mail messages to provide you with information about your clients outstanding lodgment and/or payment obligations and necessary actions to be taken.

Where we have been unable to contact you by phone, we'll leave a voicemail advising of our attempted contact and send a practice mail message via Online services for agents.

The practice mail message will include a PDF attachment with:

- details of the overdue obligations
- specific actions required to meet obligations, including self-serve options
- due dates for those actions
- a phone number if help is required.

April 2023

Lodgment deferrals

You can now submit and view [lodgment deferral](#) requests via the new Lodgment deferral form under the Reports and Forms menu.

[Getting started](#) – requests that meet our Agent assessed or New or re-engaged client deferral guidelines will be processed within 48 hours.

2022

December 2022

Add client and Maintain authorisations

We're further strengthening the security of our online services to help protect you and your clients against fraud and identity-related theft.

We're progressively rolling out the new [Client-to-agent linking](#) process to more taxpayers, starting with large businesses and some private groups. Taxpayers included will be required to complete an agent nomination before you can add them as a client or change existing authorisations. More information is available about which types of clients are included and [what you need to do](#).

March 2022

Non-concessional contributions

You can now view display of historical (2018–19 financial years onward) and current non-concessional contributions for your client's superannuation contributions.

January 2022

Digital instalment notice

This is a notice that contains all the relevant information for your clients to pay their instalment amounts. You can download the notice from [Communication history](#) and pass it onto your clients.

2021

December 2021

Reports

'Reported transactions' is a new pre-generated report available in the **Client reports** menu. You can view, filter and download reported transactions that occurred since 1 July 2017, for the following data types:

- business transactions through payment systems
- government grants
- taxable payments.

More information can be found in the [Online services for agents user guide](#).

On demand reports

Outstanding activity statement

For current and previous 3 years, there are now additional columns of data providing a more comprehensive view of your client's lodgment and payment obligations.

Income tax lodgment status

For current and previous 3 years, there are now additional columns of data providing a more comprehensive view of your client's lodgment and payment obligations.

More information can be found in the 'Reports and forms' section of the [Online services for agents user guide](#).

Practice mail

'New topic' and 'Subjects' are now available in Practice mail:

- View list of [BAS agent](#) topics and subjects
- View list of [Tax agent](#) topics and subjects in the [Online services for agents user guide](#).

September 2021

Business

The menu item 'Commonwealth procurement statement' has been updated to 'Statement of tax record'. There are additional fields to complete if your client is applying as a group head of an income tax

consolidated group whose subsidiary member is tendering for a Commonwealth Government contract.

Advanced search

You can now allow 10,000 clients to be downloaded via CSV or HTML. If you have more than 10,000 clients, download your clients into separate list using filters.

Accounts and payments

The menu item 'Excise and Resource Rent tax accounts' has been replaced with new menu items:

- 'Excise account'
- 'Resource rent account'.

Accounts and payments

You can see the new GST Director Penalty account in 'Accounts Summary'.

New client forms

For:

- fuel tax credit non-GST, you can now register and claim using Online Services for Agents.
- product stewardship for oil, you can now register and claim using Online Services for Agents.

July 2021

Payment plans

An 'arrears' status has been added to advise if scheduled payments have been missed.

June 2021

Communication preferences

The declaration has been updated. When you set communication preferences to 'Practice' you are designating Online services for agents as your client's preferred address for certain ATO communications.

March 2021

JobMaker Hiring Credit

View payments

You can view payments made for JobMaker Hiring Credit claims.

Lodge an objection

This form now includes fields for you to provide the:

- grounds for the objection
- reasons for your client not lodging the objection on time.

It is no longer mandatory to upload an attachment to this form.

February 2021

JobMaker Hiring Credit

You can submit a JobMaker Hiring Credit claim.

January 2021

JobMaker Hiring Credit

You can view information about employees who have been nominated for the JobMaker Hiring Credit.

QC 57720



Client list

How to view, download and maintain your client list in Online services for agents.

Last updated 25 February 2025

View your client list

In [Online services for agents](#), you can view a list of clients with whom your registered agent number (RAN) is linked.

You can also download the client list if you have [permission in Access Manager](#). The [principal authority](#)  or [authorisation administrator](#)  of your practice will automatically have access to download the client list.

To view the client list you can use the:

- **Client list** quick link on the [Agent home page](#)
- **Advanced search**
- **View client list** link under **Search**.

More than 3,500 clients

If you have more than 3,500 clients, you need to download clients into separate lists using the following filters:

- relationship
- entity type
- tax product.

You can save each file separately or combine into one file.

If, after applying the filters, you still have more than 3,500 clients, the list won't be able to be downloaded. You will need to [contact us](#) to request a copy of your client list.

Clients not showing on the client list

If some of your clients are not displaying on your client list, it may be because:

- we have classified them as security-assessed
- your access to the client has been restricted in Access Manager
- we have end dated your access due to a change in client status (for example, deceased).

Security-assessed clients are clients we classify for privacy reasons. Access to these clients and their details won't be available in Online services for agents. To view these clients, you will need to [phone us](#).

Restricted clients are clients whose accounts you decide are sensitive or private for your practice. Examples might include high-profile people, politicians, or your own account. You can add clients to your practice's restricted client list using [Access Manager](#). You can then manage who has permissions to view and action each or all of the restricted client's accounts.

You must not add a deceased client to your client list unless:

- you are the legal personal representative (LPR) for the estate with grant of probate or letters of administration, or
- you have been appointed by the LPR with a court grant to act on their behalf, and
- the LPR has notified us of their own appointment and are recorded as an authorised contact for the estate before you access the deceased client record (they can also notify us of your appointment).

Your access to a deceased client will be end dated if:

- we determine you have been engaged by an executor or family member who has chosen not to apply for a court grant to formally manage the estate
- we have no record of an authorised LPR.

For information on your access and authorisations see [Accessing a deceased person's tax and super information](#).

FBT client list

You can request a fringe benefit tax clients (FBT) client list which has more detail than the list generated from Online services for agents.

The list will include your FBT clients, all years, due dates and details of late or on-time FBT returns.

To request the list:

- select **Practice mail** then
- **New**
- Topic **Fringe benefits tax**
- Subject **Agent request for electronic FBT client list**

- Enquiry type **I am enquiring on behalf of practice**
- type 'FBT client list request' in the message field
- select **Send**.

You will receive the list within 28 days.

Maintain your client list

It is important to regularly review your client list to [add new clients](#) and remove those you no longer represent.


This will help:

- avoid unnecessary contact from us about previous clients
- ensure your lodgment performance calculation reflects your active client list.

You can also add, remove or update client details using the practitioner lodgment service.

Before you [remove a client](#), you **must** remove your contact details from their record. While the client removal screen includes reminders to do, failing to do so won't prevent the client from being removed.

You:

- can [open multiple windows or tabs](#) to keep your client list open while you remove contact details and delete the client from your list
- should also remove your [contact details](#)  from the Australian Business Register.

Be aware that lodging a final return or advising that a further return is not necessary, does **not** remove the client from your list.

Client list has clients you no longer represent

Your client list in Online services for agents may have clients you no longer represent, even though they weren't listed in the closed tax and BAS agent portals. This happens when your authorisation as a client's registered tax or BAS agent has not been removed from all roles and accounts. This generally occurs for clients where a final return has

been lodged, whose role or accounts have been cancelled or who are deceased.

You will need to remove these clients from your client list.

There are some clients you won't be able to remove, for example, deceased clients. For these clients, you will need to notify us, and we will remove them from your list.

To notify us of clients you want to remove in bulk:

- download the client list using the CSV format – if you have [more than 3,500 clients](#) you will need to do this in separate files
- **remove** all current clients you would like to **remain** authorised for
- keep the identifier and name of clients you want to remove from the client list
- save the list as an Excel file
- delete your contact details from the clients' records that you are wanting us to remove
- select **Communication** then
 - **Practice mail**
 - **New**
 - Topic **Debt and lodgment**
 - Subject **Bulk client removal**
 - Enquiry type **General enquiry**
 - type 'Unable to remove clients in Online services for agents' in the message field
- attach the list of clients you want removed
- select **Send**.


We may take up to 3 weeks to remove the clients. We will let you know when your request is complete.

Client communication

You can access your client's digital communications using Communication preferences and Communication history.

Last updated 24 February 2025

Media: Communication preferences in a few easy steps

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7on9us3q3>  (Duration: 2 min 02 sec)

Features

There are 2 features you can use to manage your clients' communications in Online services for agents:

- [Client mail inbox](#) – if you have set your clients' [communication preferences](#) to your practice, you can view their digital communications here.
- [Communication history](#) – allows you access to a list of most communications we have issued to your clients.

Communication preferences

Communication preferences is a feature in Online services for agents that lets you and your client choose where digital communications are sent.

Using communication preferences

You can set a client's communication preferences to reflect their circumstances and your engagement with them. You can choose to apply preferences to as many clients as you wish.

Communication preferences will not change activity statement lodgment channels or who will receive [activity statement notifications](#).

Before setting your clients' communication preferences, you must:

- be appointed by the client as their registered agent
- have their written authority to set the communication preferences

- have set your practice's default communication preferences.

In addition to your Practice mail inbox, communication preferences uses a mailbox called the Client mail inbox in Online services for agents. It enables you to view in real time what digital communications we are sending you on your clients' behalf. You can also continue to use [communication history](#) to view communications.

There are 2 communication preferences that can be set;

- **Practice** - most of your [clients' communications](#) will be sent to you digitally
- **Client** - communications will be sent to your clients' myGov inbox if they have one linked to the ATO, or by post to the address we have on record. You may still receive paper letters if your practice's postal address is listed on your clients' records.

If your client's preference is:

- for their communications to be sent to your practice
 - your client's preferred address for service for these communications will be Online services for agents
 - we will send these communications to you in Online services for agents – you will be responsible for notifying your client about these communications
 - your client will no longer receive a notification in their myGov Inbox that they have mail.
- to receive their communications directly
 - we will continue to send communications to their myGov Inbox (if they have a myGov account linked to the ATO) or to the postal addresses we have on record
 - you will not receive a notification in your Client mail inbox that a communication has been sent to your client.

We'll continue to send communications as we do now if you don't set your client's communication preferences.

If you are a tax agent, you can set preferences for all 6 [communication types](#) (based on your client's authorisation):

- income tax

- activity statement related
- study and training support loans
- superannuation
- debt
- employer and business obligations.

If you are a BAS agent, you can set preferences for 2 communication types:

- activity statement related
- debt.

Some communications cannot be sent digitally. These will continue to be sent by post. We are enabling more communications to be sent digitally over time.

Client authorisation requirements

You should only set communication preferences for communication types that a client has authorised you to act on. Before you set or update their communication preferences, ensure you have **clear and written authorisation** from a client.

You should talk to your client and agree on what communications you will receive on Online services for agents (on their behalf) and what they will receive and action. For example, Online services for agents allows you to set a client's communication preferences for you to receive debt communications. If this is not a service you provide, you may not want to receive your client's debt communications and choose to set communication preferences for this [communication type](#) to **Client**.

You should also let your client know what happens if they want you to set their communication preferences to either you as their agent or themselves.

You can view a client's digital communications relevant to your role in [Communication history](#) but it will not alert you when new communications are received if the communication preference is set to your client.

Preferred address for service

Every taxpayer is required to give us at least one preferred address for the service of ATO communications. If taxpayers want to nominate, change or withdraw their preferred address for service they must lodge an approved form.

The preferred address for service must be in Australia and can be:

- a physical address (for example, a street address)
- a postal address (for example, a post office box)
- an electronic address (for example, a secure website).

When a taxpayer registers for a myGov account and links it to the ATO, their myGov Inbox becomes their preferred address, as stated in the [terms and conditions](#).

When you set or change a client's communication preferences to your **Practice**, you are designating Online services for agents as their preferred address for certain ATO correspondence.

Agent and client declaration requirements

When you set or change your client's communication preferences in Online services for agents, you are lodging an approved form on their behalf to change their preferred address (or addresses) for the service of ATO communications.

Because of this, and before you set or update a client's communication preferences, the law requires you to:

- receive express written authority (either electronically or on paper) from your client stating that they have authorised you to change or withdraw their preferred address for service.
- provide a declaration that:
 - you have received express written authority from your client to change or withdraw their preferred address for service
 - you are setting or updating the client's communication preferences in accordance with the information supplied by your client
 - you have received a declaration from your client stating the information provided to you is true and correct.

Each time you set or change your client's communication preferences, you will be asked to tick a declaration box.

A client is required to retain the written authorisation and declaration (or a copy) they give you for up to 5 years, depending on their circumstances. We recommend you also keep a copy for your own records.

The written authorisation and declaration can be stored electronically regardless of whether it was received by email or in paper form.

How to obtain written authorisation from your client

When you engage a new client, you could incorporate their written authorisation into your letter of engagement. You may ask them to provide this by electronic or paper form.

For existing clients, it may be more efficient to ask for their written authorisation via email or during your next interaction with them.

To meet the legal requirements, we recommend clearly explaining to your client which ATO communication types you want sent digitally to you and which will be sent directly to them.

If your client is responsible for multiple entities, they can provide written authorisation for you to set the communication preferences for more than one entity at the same time, if the authorisation:

- is provided by the [primary contact](#) – for example an individual, trustee or director
- clearly states the communication preferences for each entity and communication type.

If you represent your client in both their capacity as an individual and trustee – for example, for their family trust – then their written authorisation (as a primary contact) will need to clearly state their communication preferences relating to their individual and trust tax affairs.

Written authorisation example

This is an example you could use for obtaining a client's written authorisation to set their communication preferences. Alternatively, you could combine this information with other written authorisations, such as new client engagement or lodgment declarations.

Example: letter to client

Dear <client>,

As part of the Australian Taxation Office's commitment to improving online services, a service known as Communication preferences has been introduced.

With your written authorisation, this service will allow tax agents to set which ATO communications are sent to <my/our> practice digitally (on your behalf) and which communications are sent directly to you.

[Communication preferences](#) will be set on your behalf based on your instructions. To allow <us/me> to set your communication preferences I will need your written authority.

<We/I> recommend that the following communication types are sent directly to <us/me> digitally:

<Income tax>

<Superannuation>

<Study and training support loans>

<Activity statement related>

<Debt>

<Employer and business obligations>

If you agree, the ATO will send digitally enabled communications for the above communication types to Online services for agents.

If you agree to have the above communication types sent to <me/us> digitally, please respond to this email and tell <us/me>. Please also include a declaration in your reply that the information you have provided to me to set or change your communication preferences is true and correct.

If you do not respond by <insert date>, <we/I> will assume that you do not agree to allow us to set which ATO communications are sent to <us/me> on your behalf, and there will be no changes to how you receive ATO communications.

If you have any questions please feel free to contact <me/us> on <contact details>.

Kind regards,
<Agent>

Setting preferences

Before setting a preference, consider if its functionality will benefit your entire practice.

You need to set default communication preferences for your practice before you can set any communication preferences for your clients. This allows you to set, at the practice level, the default communication preferences (or favourites) that can be applied to your clients.

Setting default communication preferences for your practice

Only a Principal Authority or an Authorised Administrator can set and change default communication preferences. When the default is set for the first time, these settings will **not** be applied to your clients.

How to set your default communication preferences:

- At the agent home page, select **Communication** then **Preferences**.
- Select **Practice** or **Client** to determine who we should send communications to for each communication type.
- Select **Apply**.

To change your default communication preference, you will need an updated written authorisation from any clients who have your default setting. The default preferences will be automatically updated for all clients who had the default setting originally applied. You can use [Advanced search](#) to [check](#) which clients have your practice's default preferences set.

Setting default preferences is the first step in a 2-step process, next you have to set the communication preference for each client that you want to receive communications digitally.

Setting client communication preferences

To set a client's communication preferences, you must have access to update client addresses in Access Manager.

You can either apply your default preferences or set personalised communication preferences tailored to each client.

Communication preferences can be added:

- to a client when you add them to your client list
- individually in their **Profile** page
- to up to 50 clients at a time using the **Bulk preferences** functionality.

You must receive [written authority](#) from your client before you can set or update their communication preferences.

You can set communication preferences for a single client, if you:

- [select a client](#)
- at the Client summary select **Profile** then **Communication preferences**
- then select either
 - **My practice default communication preferences**
 - a combination of **Practice** or **Client** to determine who we should send your client's communications to for each communication type.

To use the Bulk preferences function, you:

- select **Communication** then **Bulk preferences**
- can create a list of up to 50 clients
- select **Apply default communication preference** or a combination of **Practice** or **Client** to determine who we should send these clients' communications to for each communication type
- select **Submit**.

Note: Setting a client's communication preferences to **Practice**, will designate Online services for agents as the client's preferred address for service for certain ATO communications.

Viewing the communication preferences set for your clients

You can download a list of your clients that have set specific preferences set, by selecting:

- [Advanced search](#) and filter by:
 - **Communication type** – select the communication type (you can only filter one type at a time)
 - **Destination** – select from
 - Client
 - Practice
 - Set to my practice default
 - Not set to my practice default
 - No preferences set
- **Download** and save the search results as a HTML or CSV file.

Client mail inbox

The Client mail inbox allows you to view your clients' communications that have been sent to you digitally via the Agent Digital channel.

You can access the mailbox when you:

- select **Communication** then **Client mail**.
- [customise the home page](#) in Online services for agents to add the **Client mail** feature. This will show you when there are new unread communications in the inbox.

The inbox will display the last 35 days of undeleted communications. It can be filtered by client, date or communication type.

You can also retrieve up to 60 days of undeleted communications.

The inbox will not have all your clients' communications, but only those communication types where the preference is set to **Practice**. You will need to check [Communication history](#) for:

- communications sent to your clients
- other communication types such as SMS and paper.

Any communication sent to Online services for agents will be visible in your:

- Client mail inbox
- Communication history

- client's Communication history.

Communication history

Communication history gives you access to most communications we have issued to your clients or you as their agent.

You can:

- view most letters, emails and SMS messages
- access communications from 1 July 2008
- view communications that have been sent digitally, even when they have been deleted from the Client mail inbox.

Not all our communications with you and your clients are available in the Communication history.

Communication history will also show communications sent to your clients' other agents if they have one.

You can use filters in the Communication history to view:

- All clients, one client or up to 3 clients at a time
- Communication type - Communications or Activity statements
- Time period – Last 24 hours, Last 7 days, Last 30 days, Last 5 years (not available for All clients search) or Choose dates - in periods of up to 5 years
- Channel – myGov, Email, SMS, Paper, Agent Digital or ATO Online.

You can also view a specific client's communication history when you are in their account by selecting **Profile** then **Communication history**.

Below are some of the communications available. See [Communication types](#) for more detail.

Tax agents can access:

- notices, such as notices of assessment
- statements of account
- payment arrangement letters
- payment or lodgment reminders

- letters about PAYG instalments
- letters about super contributions from employers
- referral warning letters
- tax receipts.

BAS agents can access:

- payment arrangement letters
- payment or lodgment reminders
- letters about GST registrations
- letters about PAYG instalments.

Communication types



See the list of digital communications available for clients of registered tax agents.

QC 61788

Communication types

See the list of digital communications available for clients of registered tax agents.

Last updated 6 July 2022

Client's preference for digital communications

With their client's written authority, registered tax agents can set up digital communication preferences for clients for the following [client communications](#).

These communications can be sent to a tax agent's client mail inbox by the Agent digital channel.

[Communication preferences](#) can only be set for communication types a client has authorised their registered agent to act on.

BAS agents can only set communication preferences for activity statement related and debt communications.

Income tax

The digital communications for income tax are:

- Adv – AMIT notice of assessment – EFT
- Div 293 – Notice of Assessment
- Income discrepancy finalisation letter
- Income tax – Certainty check – Requirements met
- Income tax – Individual – Tax receipt
- Individual income tax – Processing delay advice
- Lodgment – Early reminder notice
- Lodgment – Overdue – Advise if there is a problem
- Lodgment – Overdue – Avoid further action
- Lodgment – Overdue – Avoid further action and penalties
- Lodgment – Overdue – Final notice
- Lodgment – Overdue – Lodge now
- Lodgment – Overdue – Reminder
- Lodgment – Overdue – Take immediate action
- New PAYG instalment – Individual / Consolidated group member
- New PAYG instalment – Introduction
- New PAYG instalment / Payment options
- Notice of assessment – Company or Fund – EFT refund
- Notice of assessment – Company or Fund – Payment due

- Notice of assessment – Individual or Trust – EFT refund / Payment due
- Notice of assessment – Individual or Trust – Payment due
- Notification of a mistake in your income tax return
- PAYG instalment – Entitlement advice
- PAYG or FBT Instalment(s) credited after the processing of a return
- Payment – Superannuation Div 293 tax – Account discharge liability
- Payment summary – Interest withholding tax
- Penalty notification – Failure to lodge
- Penalty payment – Administrative penalty incurred
- Penalty warning – Lodgment
- Registration confirmation / update – PAYG instalments allowed
- Registration confirmation / update – PAYG instalments consolidated group allowed
- Registration update – PAYG instalments disallowed
- Statement of account – Payment slip
- Statement of account – Possible refund
- Superannuation – Excess concessional contributions – Determination advice
- Superannuation – Excess concessional contributions – Information sheet
- Superannuation – Excess non-concessional contributions – Determination.

The following communication types will not be sent to agents' Client mail inboxes but will still be visible in Communication history:

- Notice of assessment – Div 293 tax – EFT refund / Payment due
- Payment – Superannuation Div 293 tax – Release authority
- Superannuation – Div 293 tax – Assessment advice.

Superannuation

The digital communications for super are:

- ENCC Default Election Outcome
- PAYG payment summary – Superannuation lump sum / Departing Australia superannuation payment
- SHAs annual statement
- SHAs opening account statement
- SHAs payment confirmation advice
- SMSF – Trustee obligation advice
- Statement of account – Superannuation – EFT refund / payment due
- Statement of account – Superannuation – Payment slip
- Superannuation – Nominate active super fund account
- Superannuation – Unclaimed super money – Rollover benefit statement – Individual
- Superannuation contribution – Fund/RSA account required
- Superannuation entitlement overpayment transfer advice individual
- Superannuation government contribution entitlement paid
- Superannuation guarantee – Account transfer advice
- Superannuation guarantee – Overpayment advice – No action required.

Study and training support loans

The digital communications for study and training support loans are:

- Notice of overseas levy
- Statement of account – Loan account.

Activity statement related

The digital communications for activity statement related are:

- Failure to lodge warning

- Indirect tax – Notice of assessment
- Lodgment – Overdue – Advise if there is a problem
- Lodgment – Overdue – Avoid further action
- Lodgment – Overdue – Avoid further action and penalties
- Lodgment – Early reminder notice
- Lodgment – Overdue – Final notice
- Lodgment – Overdue – Lodge now
- Lodgment – Overdue – Reminder
- Lodgment – Overdue – Take immediate action
- Penalty payment – Failure to lodge activity statement
- Penalty payment – Failure to lodge GST
- Penalty payment – Failure to lodge FBT
- Penalty payment – Failure to lodge PAYG withholding
- Registration cancellation – GST
- Registration cancellation – PAYG withholding and branch
- Registration confirmation – Fuel tax credit
- Registration confirmation – GST branch
- Registration confirmation – PAYG withholding and branch
- Registration update – GST lodgment cycle
- Registration update – PAYG withholding payment change
- We are holding your refund
- We have finished our pay as you go (PAYG) withholding review
- We have reviewed your pay as you go (PAYG) withholding amounts
- We have revised your activity statement
- Your activity statement details have changed.

Debt

The digital communications for debt are:

- Confirming your payment plan
- Credit card payment failed
- Debt – additional payment overdue
- Debt – additional payment overdue multi account
- Debt – Overdue reminder
- Debt – Payment demand – Warning
- Debt – Payment required
- Debt – Re-engaging overdue debt
- Debt – Referral notification – Debt collection agency
- Debt – Warning notification
- Payment plan arrears – multiple accounts
- Payment plan arrears – single account
- Payment plan defaulted – multiple accounts
- Payment plan defaulted – single account
- Warning – additional payment overdue
- Warning – additional payment overdue multi account
- Your payment plan may default
- Your payment plan is in arrears.

Employer and business obligations

The digital communications for employer and business obligations are:

- Lodgment – Overdue – Taxable payments annual report
- Lodgment – Overdue – Taxable payments annual report – Further reminder
- Notice of assessment – Superannuation guarantee charge – EFT refund
- Payment – Superannuation guarantee additional charge

- Payment – Superannuation guarantee charge shortfall
- Penalty notification – Failure to lodge
- Statement of account – Payment slip
- Taxable payments annual report – Final reminder to lodge
- Travel agent COVID payment – Certificate of taxation information
- You may need to lodge a TPAR annual report.

QC 63470

Online services for agents feedback

How you can provide feedback about Online services for agents and what we do with your feedback.

Last updated 25 February 2025

We developed Online services for agents in collaboration with you and your professional associations. Many of the enhancements we make are due to your feedback. We want you to continue to provide feedback about how we can improve the service.

How to provide feedback

Select the **Give us feedback** link located at the bottom of each screen in Online services for agents. Provide as much detail as possible.

Our [troubleshooting](#) page lists issues we know about that may prevent you from completing an action in the system. We update this page when an issue has been resolved. Before providing your feedback, check this page to see if an issue is already listed.

Using your feedback

We use your feedback to:

- fix identified issues (like those listed on the [troubleshooting](#) page)

- investigate whether improvements can be made to the system.

While we can't respond to all feedback we receive, we may contact you if we need to clarify your feedback.

Outcomes from feedback

All system changes are prioritised within our schedules of system maintenance, major system updates and system fixes.

You can keep up-to-date with the system enhancements we are planning by subscribing to our [Tax professionals newsletter](#).

For a quick summary of enhancements we have made, view our [Key changes](#) page.

Co-designing Online services for agents

When co-designing the Online services for agents system, we used your feedback on issues with the now closed tax and BAS agent portals to refine the functionality of the new service.

We worked with many tax and BAS agents to test the system in a live environment. Our testing participants came from around the country – from regional and metropolitan areas – and from practices of varying sizes – from sole practitioners to larger national firms.

The participants in private beta testing provided valuable feedback to help us improve the service before public beta testing opened in January 2019.

Online services for agents became the default login for all agents on 17 August 2019.

We are making similar functionalities available to digital service providers for them to include in their practice management software. It is their decision about when these services will be built into their commercial software. We'll continue to consult and co-design to determine the priorities and the most effective way to deliver this transition.

Information about our other digital services is available:

- [Practitioner Lodgment Service \(PLS\)](#)
- [Australian Business Register \(ABR\)](#)

- [Departing Australia superannuation payments \(DASP\) online system](#)

QC 57719

Online services for agents terms and conditions

Outlines your obligations as a user of Online services for agents and our obligations to you.

Last updated 20 March 2025

Terms and conditions of use of Online services for agents

When we say:

- **we, us** and **our**, we mean the Australian Taxation Office (ATO)
- **you** and **your**, we mean you as the user of Online services for agents, which may include any user within your practice who has access to your system or credentials
- **Online services for agents**, we mean this electronic data system that we provide
- **person**, we mean an individual, a partnership and any entity whether incorporated or not.

How these terms and conditions apply

These terms and conditions apply to your current use of Online services for agents.


These terms and conditions, your use of Online services for agents, and information provided to you through Online services for agents,

are governed by the laws in force in the Australian Capital Territory, Australia.

Your obligations as a user of Online services for agents

1. Access security

When you use a security credential (or password) to access Online services for agents, you must:

- comply with the terms and conditions that relate to your security credential, including
 - [Responsible use of myID, RAM and online services](#)
 - [myID terms of use](#) 
- keep your security credential (or password) secure at all times
- not disclose your security credential (or password) to any person or share it with others.

Your ongoing access to our systems is dependent on appropriate use of myID (security credential).

You must not access Online services for agents if access has either:

- not been issued to you using your own security credential
- been revoked by its issuing authority.

If your security credential has been compromised, or if there is any change in the information on which the issue of your security credential was based, you must report it straight away.

2. Data and system security

Data about individuals and entities provided to you through Online services for agents is confidential. You must ensure that unauthorised persons do not have access to that data. You cannot pass on any information to a third party without consent from the person you are currently appointed by. Don't leave your computer unattended, even briefly. You must log out of Online services for agents or lock your computer when not in use.

In addition to safeguarding data within your systems, you must make all reasonable efforts to ensure controls are in place to safeguard your systems, networks and resources. Adequate protection means you have implemented protections to ensure your systems, networks and resources are safe from downtime, interference or malicious intrusion. For more information, see [Security advice for tax professionals and businesses](#).

If you think you have identified a vulnerability in one of our systems, services or products, [report it to us](#) as quickly as possible.

3. Client verification

You must undertake proof of identity (POI) before providing tax or BAS agent services:

- to new clients
- on an ongoing basis to existing clients, as appropriate.

Our minimum requirements

You must apply the ATO's guidelines for client verification known as the [Agent client verification methods](#). These guidelines outline the practical steps and methods to perform client verification when using ATO systems.

The Tax Practitioners Board (TPB) Practice Note (PN) [TPB\(PN\) 5/2022](#) [🔗](#) *Proof of identity requirements for client verification* provides an overview of the client information you should verify and types of documents you can use to verify their identity.

If you follow the ATO guidelines in conjunction with the requirements prescribed by the TPB, you're deemed to have met the client verification requirements of both agencies.

These POI requirements for client verification are mandatory from 1 July 2023.

4. Acting for another person

To use Online services for agents to access data relating to, or to carry out a transaction for, another person, you must be currently appointed by that other person to access that data or carry out that transaction on their behalf. That appointment must not have been revoked. You

cannot use this system to conduct one-off searches for clients you do not perform other services for.

If your appointment is based on you holding a certain:

- position (for example, as that other person's employee or agent for tax purposes), you must currently hold that position
- qualification (for example, as a registered tax or BAS agent), you must currently hold that qualification and that qualification must not be suspended or cancelled.

5. Employee access

If you are managing access for employees to use Online services for agents, you must ensure:

- access is restricted to your employees, and they are aware of and comply with these terms and conditions
- proper use of Online services for agents, and that employees are aware of their responsibilities when using Online services for agents
- employees know and adhere to privacy protocols and the need-to-know principles
- employees understand [security protocols](#) and checks. They take all reasonable steps to prevent and detect unlawful and unauthorised use.
- You actively monitor your staff's usage of our Online services for agents to ensure actions being performed are as intended and comply with the terms and conditions of their use
- they immediately notify us if they know or suspect access has been compromised or any other security breach has occurred
- employees are aware of your data breach response plan. A data breach response plan is crucial for tax professionals to have in place. It should step out the roles and responsibilities that need to be actioned in the event of a data breach. For more information, see [Data breach guidance for tax professionals](#).

6. Reasonable use

Our digital services (including Online services for agents) are designed and intended for human interaction only. They must not be used for

any purpose contravening the terms and conditions outlined in this document.

Reasonable use provides people who use our systems with clear expectations on using them to ensure system performance is consistent and maintained for all users.

You must ensure that you do not, and agree not to enable others to, use:

- high volume 'data calls' on our systems. If sustained, these may degrade our system performance and affect the experience of users
- high volume programs which negatively impact other users or the performance of our systems
- any form of automated or systematic extraction device, program, algorithm or methodology on any or all of the data, including (but not limited to) the use of
 - 'screen-scrapers', 'bots' or 'spiders'
 - any other type of automated extraction tool not approved by us.

We actively monitor system use and can detect abnormal usage patterns.

Our services offered through Standard Business Reporting (SBR) are intended to be incorporated into software and can enable higher volume transactions.

7. Breach of terms and conditions

If you breach any of these terms and conditions, you must:

- immediately advise us of that breach
- immediately stop using Online services for agents
- not use the service again until we advise you can.

A breach of these terms and conditions may result in one or more of the following actions:

- a direction to change your system usage
- suspending your access to the service
- terminating your access to the service.

- possible investigation.

8. Digital correspondence

By accepting these terms and conditions, you are agreeing to receive correspondence from us electronically.

There may be situations where correspondence is sent to you via multiple channels. This occurs because we need to meet the deemed service provisions contained in the *Taxation Administration Regulations 2017* and mandatory service requirements under the *Acts Interpretation Act 1901*.

9. Responsibility for actions

You will be responsible for (and indemnify us against) any loss or damage to any person arising from any of the following:

- any breach by you of these terms and conditions
- any wilful, negligent or unlawful act or omission by you in relation to, or in the course of using, Online services for agents.

However, your liability to us will be reduced to the extent that any wilful, negligent or unlawful act or omission by us has contributed to that loss or damage.

Your responsibility for activities undertaken by you through Online services for agents (for example, updates you made, notices, statements, applications and other documents you transmitted to us) will continue despite you ceasing to use Online services for agents or having access to it.

Note: Once you assign permissions to an authorised user, you are responsible for the actions of the user accessing our Online services for agents. Anything they do is legally binding to your business. For more information, see [About Access Manager](#).

Our obligations

1. Privacy and secrecy obligations

For information about your privacy, refer to the [ATO privacy policy](#). We will ensure that Online services for agents complies with privacy laws at all times.

2. Provision of Online services for agents

We can:

- limit your ability to use Online services for agents
- terminate your access to Online services for agents at any time
- work out the times and periods during when Online services for agents transmissions can take place
- vary the terms and conditions of use of Online services for agents. This means that the terms and conditions applicable when you next use Online services for agents may be different from these terms and conditions
- review the activities of users of Online services for agents to ensure they are meeting the relevant terms and conditions of use.

3. Online services for agents and linked sites

Online services for agents may not contain all the information that you need. We do not prepare (or necessarily endorse) the information not on our sites, even if linked to our site. We take no responsibility for your use of a site we are not responsible for or the information on it.

4. Information sent via Online services for agents

We are not responsible for:

- the accuracy, veracity and completeness of material transmitted to us
- errors in the manner of the input of material transmitted to us
- any information you may lose as a result of equipment or power failures or our servers terminating your session due to prolonged periods of inactivity.

5. Limited liability

We will not be liable for any direct, indirect, incidental, special, consequential or exemplary damages (including for loss of profits, goodwill, information, data or other intangible losses) resulting from:

- the use or inability to use Online services for agents

- unauthorised access or alterations of your transmissions to or from Online services for agents
- activities resulting from the loss or misuse of your security credential
- statements or conduct of any third party
- any other matter relating to Online services for agents.

6. No warranties by us

Except as specified in these terms and conditions, we give no implied or express warranties relating to the use of Online services for agents. All statutory warranties are, to the fullest extent permitted by law, expressly excluded.


QC 50511

Using the Online services for agents dashboard

The Online services for agents dashboard allows you to see if Online services for agents is functioning normally or not.

Last updated 13 August 2025

About the dashboard

The [Online services for agents dashboard](#)  lets you see at a glance if [Online services for agents](#) is operating normally or experiencing issues.

Using data directly from our monitoring systems, the dashboard uses a traffic light system to show if *Online services for agents* is available or experiencing issues.

Meaning of dashboard colours

Dashboard colours change when the number of error messages or slow responses experienced by users is above a defined threshold. When multiple users are experiencing an issue, the dashboard will display the issue.

There are 4 categories:

- **Operational** (green) – the system is working, with no known performance or availability issues detected
- **Degraded performance** (blue) – slow performance (more than 30% of requests exceed a 5-second response time)
- **Partial outage** (yellow) – limited access or working intermittently (login is unavailable to more than 5% of users, and other services are unavailable to more than 15% of users)
- **Major outage** (red) – system unavailable.

The colour against the system reflects its overall status. You can expand the information by clicking on the plus sign and down arrows to reveal the status of the following services:

- Login service
- Search communication history – to search and retrieve communications we have issued for your clients
- View communication history – to view a piece of correspondence found in the search function
- Access practice and client reports
- Access Single Touch Payroll (STP) reports
- View client accounts
- Create or view mail messages
- File transfer – displays the availability of the file transfer facility to upload approved files
- Access super clearing house – availability of the Small business super clearing house (SBSCH). From 1 October 2025, only existing users of the SBSCH will have access until 30 June 2026. Employers will not be able to register as new users of the SBSCH after 1 October 2025.

- Add or remove clients
- Update client details
- View or Lodge activity statements
- Pre-fill
- On demand reports.

Why the dashboard colours may not reflect your experience

Following are several possible reasons why the dashboard might not accurately reflect your current experience — for example, it may show a green status even though it's not functioning properly for you:

- The dashboard reflects the current operational status of *Online services for agents* itself. It doesn't show issues affecting external systems it depends on, such as myID, RAM, internet connectivity, and the Digital Identity Exchange. If any of these third-party systems experience an outage or performance issues, it may impact functionality even though the dashboard appears normal.
- You may be one of the first users to receive an error message or experience a slow response time – the dashboard will update when multiple users experience the same issue.
- The dashboard updates every 5 minutes – so it may take a few minutes for the colour to reflect your experience.
- You may not be assigned the appropriate permissions in Access Manager to perform the desired function or interaction.

If you experience access issues or slow response times for more than 5 minutes and the dashboard is green, refer to:

- [System maintenance](#) to check if scheduled maintenance is occurring
- [Troubleshooting for businesses and tax practitioners](#) to check if you are experiencing a known issue. If the issue isn't listed, phone us on **13 72 86** and select **FKC 3 3**.

You can also see our [System Metrics](#)  chart, which shows how the system has been performing recently. It measures the overall

performance, not an individual user's experience.

QC 60016

Practitioner lodgment service

Learn about the practitioner lodgment service (PLS), an electronic channel for client forms, services and reports.

Last updated 25 February 2025

What is the PLS

The practitioner lodgment service (PLS) is our main electronic lodgment channel for tax and BAS agents.

It was developed in partnership with digital service providers using Standard Business Reporting (SBR)-enabled practice software.

We will continue to work with digital service providers to ensure they can deliver new features and enhancements to your PLS software. They will let you know about any updates or changes that affect your software.

The practitioner lodgment service (PLS) is the name given to transactions sent between you and us using your Standard Business Reporting (SBR)-enabled software.

Standard Business Reporting (SBR) is an Australian Government initiative designed to simplify business-to-government reporting.

SBR is built into business and accounting software. It incorporates standard terms used in government legislation and reporting. SBR-enabled software lets you prepare and lodge reports to government agencies directly from tax and business management software.


Using SBR-enabled software, you can prepare and lodge your clients' most common government forms directly from your financial, accounting or payroll software.

You can:

- prepare and lodge selected electronic forms securely and in real time
- receive fast confirmation that we have received your lodgment
- report through a single online channel.

Our [Tax agent](#) and [BAS agent](#) online services guide shows you what services you can use the PLS for to conduct transactions and resolve queries.

For more information see:

- [PLS user guide](#)
- [Standard Business Reporting](#) 

The cost of software

To use the PLS you will need to purchase SBR-enabled software from a digital service provider. The provider you choose will let you know how to update your software and if there are any additional steps you need to take.

We are not able to comment on what digital service providers will charge for their software products.

However, the ability to lodge to multiple agencies through SBR-enabled software may provide some savings through:


- a reduction in the amount of time spent reporting separately to different government agencies
- the potential to simplify your software requirements to a single software package rather than various products to support your clients.

Working with digital service providers

We work in partnership with digital service providers so they can integrate our tax and superannuation services into your practice management software.

We have specific requirements that digital service providers need to follow. These include:

- registering with us

- meeting our security requirements
- testing their software with us
- [using our digital services](#) 

To develop our services and products, we give digital services providers the specifications we need, for example, the labels and data we need in a tax return. They then build the product to suit their software and test it with us.

Your digital service provider may ask you to test lodging information for your client using the software. This is called production verification testing.

Production verification testing ensures your practice management software is connecting with our systems and working together to meet system requirements.

We closely monitor valid transactions in a live environment to ensure information quality and security. When participating in the production verification testing process, we may also ask you to validate data we have received.

Testing timeframes will vary depending on the complexity of the service. In general, production verification testing increases during tax time as new forms are made available.

We will continue to work with you and your digital service providers to deliver more services in your software.

PLS authentication

You'll need a secure credential to access the PLS. Your digital service provider will guide you on which steps you need to take depending on what software you use.

You will need to check your credential is up to date:

- [Online \(cloud-based\) software](#)
- [Desktop software](#)
- [Other software and our online services](#)

Find out more about [Machine credentials](#)  installed via Relationship Authorisation Manager.

Online (cloud-based) software

If you use online SBR-enabled software you don't need to create a credential. Instead, your digital service provider will build it into your software. You **must** notify us if you are using online software.

If you've been advised by your digital service provider that your software is eligible, follow these instructions to [notify us of a hosted SBR-software service](#).


Find out more about [Cloud software authentication and authorisation](#).

Desktop software

If you use desktop or locally hosted SBR-enabled software you'll need access to a machine credential.

You'll need to check and assign lodgment permissions for you and your staff using Access Manager.

Next steps

- Create a [machine credential](#)  via Relationship Authorisation Manager
- [Assign permissions](#) in access manager .

For more information, see [About Access Manager](#).

Other software and our online services

You will continue to use a secure online credential to authenticate in Online services for agents (see [Digital ID and RAM for tax professionals](#)).

Maintaining access to Online services for agents is essential as it allows you access to a range of tools, services and information about clients' records, including their communication history.

You will continue to manage permissions through [Access Manager](#).

Lodging using the PLS

Because the PLS uses real time validation when you lodge, there are certain checks you need to make when using the service:

- [Add clients to your client list](#)

- [Pre-lodgment checks](#)
- [Verifying your client's information](#)
- [Error codes](#)
- [Transaction and response times](#)
- [Lodging prior-year returns](#)

Add clients to your client list

You must add new clients to your client list before lodging.

If you don't add the client to your list beforehand, you won't be able to lodge on the clients' behalf. Your software will be unable to verify your link to the client.

If you have not correctly added a client to your list and you try to lodge for them, you'll receive an authentication error. Common reasons for authentication errors in the PLS include:

- the client isn't on your client list
- the client is attached to a different registered agent number (RAN), if you have multiple RANs
- the TFN or ABN is incorrect
- the client has a cancelled ABN
- you aren't authorised for the relevant role or account
- Access Manager does not have your permissions set.

If the client is appearing on your client list but you're still experiencing an authentication error, remove and re-add the client and try to lodge again.

See also

- [PLS user guide](#) – for full details of PLS errors, and recommended actions to take
- [Access and permissions](#)

Pre-lodgment checks

Pre-lodgment checks will ensure you have filled the form out correctly and that our system can accept it. Pre-lodge checks will:

- confirm some data in the form against our systems or pre-determined algorithms
- confirm your authority to lodge on the clients' behalf
- improve security around updating client records
- reduce delays in processing submitted forms.

Example: Pre-lodgment check

The PLS includes a check to ensure that account details provided on returns include only valid Australian BSB numbers. This design aims to reduce the likelihood of delays for potential client refunds.

Verifying your client's information

Before you lodge your software will verify your client's identity information with our records to ensure they are correct. Currently, these checks will only occur when you're preparing individual tax returns.

Checking your client's details match our records is an opportunity to confirm or correct the information before you lodge. This prevents delays in processing returns or expected client refunds.

For more information, see [Interactive check](#) – PLS user guide.

Error codes

You may receive an error code during your pre-lodge check. These errors can relate to:

- information missing or incorrectly placed on the form
- authentication issues
- problems with the channel or form lodgment.

If the PLS locates an error, your software may not allow the data to transmit until you correct the error.

To check the relevant error and the recommendation, a list of PLS errors is available for:

- [Authentication errors](#)
- [Form errors](#)
- [General errors](#)

Transaction and response times

The expected transaction and response times may vary depending on your software, internet connection and number of lodgments submitted.

If you don't receive a success or fail message after lodging a form, you should check Online services for agents for a lodgment confirmation before trying to lodge again.

Lodging prior-year returns

The PLS allows you to lodge most prior-year returns. However, there are some requirements you may need to meet – see [PLS prior-year return service](#).

Resolving PLS lodgment issues

There are some common errors that can prevent you from lodging for your clients:

- [Permissions](#)
- [Client list](#)
- [Multiple RANs](#)
- [Client details match](#)
- [Cancelled ABNs](#)

Permissions

You will need to have your permissions set correctly in Access Manager to lodge through the PLS.

For more information, see [Access Manager](#).

Client list

Check you have added new clients to your client list before lodging for them through the PLS. If your client is not on your client list you will receive an error that will prevent lodgment.

For more information, see [Add clients to your client list](#).

Multiple RANs

If you have multiple registered agent numbers (RANs), you must use the RAN attached to the client when you lodge for them.

Check 'Maintain authorisations' in Online services for agents to see which roles or accounts you have the authority to act on for the client.

For more information, see [Maintain authorisations](#).

Client details match

Make sure that the client details are correct, including client identifiers like TFNs and ABNs.

If these details do not match the client record, it will prevent you from lodging.

Cancelled ABNs

If your client previously cancelled their ABN, you may:


- be unable to lodge some forms
- have difficulties requesting their pre-fill information.

For more information, see [PLS troubleshooting process](#).

PLS help and system availability

Where services and information are available online, use those channels before contacting us. Your digital service provider may also be able to support you.

Check these resources:

- [Practitioner lodgment service dashboard](#)  – for up to date status on the availability and performance of the PLS
- [PLS user guide](#)

- Our [Tax agent](#) and [BAS agents](#) online services guides – to work out how best to complete your query
- [System maintenance](#) – for planned system outages
- [Systems advice and alerts](#)
- [Troubleshooting](#)
- [Support and communication](#)

For more information see:

- [Australian Business Register \(ABR\)](#)
- [Departing Australia superannuation payments \(DASP\) online system](#)

Practitioner Lodgment Service prior-year service

You can lodge most prior year returns and forms using the Practitioner Lodgment Service (PLS).

Practitioner lodgment service user guide

How to use the practitioner lodgment service (PLS) to support your SBR-enabled software documentation.

QC 43905

Practitioner Lodgment Service prior-year service

You can lodge most prior year returns and forms using the Practitioner Lodgment Service (PLS).

Last updated 1 February 2022

Which prior year returns can be lodged

You may need to refer to your software supporting documentation or your digital software provider to determine what prior year returns can be lodged using your software.

When the lodgment has been successfully sent

You will receive an ATO message receipt when the lodgment has been successfully sent. You'll no longer receive an ELS validation/lodgment report or ELS transmission report after you lodge through the service.

To avoid duplicate lodgment and delayed processing, don't attempt to re-lodge a return unless directed to by us, even if the lodgment does not show up on your lodgment report or in Online services for agents.

Checking your lodgments

If you have received a message receipt, your lodgments are still not appearing in your lodgment report or in Online services for agents after 12 days, and we have not called you about your lodgments, contact the registered agent phone line on **13 72 86**.

Your SBR-enabled software may provide you with:

- a list of prior year lodgments
- lodgment status for each prior year lodgment (Received/ Not Received/ Return Not Necessary).

If your software does not have the functionality to generate a prior year lodgment list, you can check the lodgment status in [Online Services for Agents](#).



For help using the PLS, see [PLS user guide](#).

Australian Business Register

Tax professionals can access client's Australian business number details online using the Australian Business Register.


Last updated 25 February 2025

You can access your clients' Australian business number (ABN) details online using the Australian Business Register (ABR).

You can use your Digital ID, such as myID, to log in to the [Tax professional services](#)  section on the [ABR website](#)  to:

- change secure ABN information (for example, postal address and public officer) and receive confirmation of the change in the same internet session
- apply for a tax file number (TFN)
- register for pay as you go (PAYG) or goods and services tax (GST)
- cancel an ABN.

If your ABN changes

Changes to your [tax or BAS agent registration](#)  can lead to a change in your ABN.

If this happens, you'll need to make sure:

- your ABN details are updated in the ABR
- the correct ABN is linked to your Digital ID, such as myID in RAM - see [myGovID and RAM for tax professionals](#).

See also

- [Access Manager](#)
- [Online security](#)
- [Technical support](#)

QC 63469

Departing Australia superannuation payment online intermediary application system


The Departing Australia superannuation payment (DASP) online intermediary application system is a secure website.

Last updated 17 March 2025

Access to DASP online

The Departing Australia superannuation payment (DASP) system helps registered tax agents claim a DASP on behalf of your former temporary resident client by:

- confirming whether your client is eligible to apply for a DASP (through an online check with the Department of Home Affairs)
- locating your client's super accounts (whether held by us or a super fund)
- generating an electronic DASP claim (which is sent to the super fund or us, or both)
- removing the requirement to obtain a *Certification of Immigration Status* from Home Affairs for super fund claims.

You'll need a Digital ID, such as [myID set up to a Standard identity strength](#)  to log in to the DASP online intermediary application system:



If you experience problems using the DASP online intermediary application system, [email us](#) and provide your client's:

- full name
- date of birth
- email address and telephone number
- passport country
- passport number
- tax file number (TFN) – this is optional, however supplying it assists in locating your account and processing your request
- last Australian address
- super fund name (if known).

Be aware that:

- email is an unsecure channel
- it may take up to 28 days for you to receive a response.


Your client's eligibility for a DASP


Generally, you can apply for a DASP on behalf of a client who meets the following 2 conditions:

- They held a temporary visa that has ceased to be in effect (for example, a visa that has expired or been cancelled).
- They have left Australia.

However, there are different eligibility requirements depending on whether the super being claimed is held by a super fund or by us (ATO-held super).

If your client has departed Australia but their temporary resident visa is still current, they may be able to request an early cancellation of their visa.

Early cancellations are not available for all visa types. They should be requested using the [ImmiAccount](#)  service provided by Home Affairs.

For more information on visa cancellations, visit the [Home Affairs](#)  website.

For more information on claiming DASP, see [Departing Australia superannuation payment \(DASP\)](#).

Your eligibility to use the system

To be eligible to use the DASP online intermediary application system, you must:

- be either
 - a tax agent with **full registration** with the Tax Practitioners Board
 - an individual or organisation with a **conditional** tax agent registration with the Tax Practitioners Board for the purpose of claiming DASP
- apply for an [Agreement for departing Australia superannuation payments](#)
- obtain written authority from each client before applying on their behalf
- register this authority with us, by adding the clients to your Client list in [Online services for agents](#)
- have a myID and be linked to a business in Relationship Authorisation Manager (RAM). See [Accessing online services with Digital ID and RAM](#).

If you are a registered tax agent, you are not authorised to use:

- the DASP online application system for individuals

- myGov and ATO online services for individuals to claim a DASP on behalf of your client.

Tax treatment of a DASP

A DASP is non-assessable, non-exempt income to your client. However, it is still subject to a final DASP withholding tax.

To find out how a DASP is taxed refer to the [DASP tax rates](#). A higher tax rate may apply to a DASP if a client has held a working holiday maker visa.

The amount of tax is withheld by the payer (either us or a super fund) when the payment is made. Do not include the payment or the tax in your client's tax return.

QC 16855

Tax agent online services guide

Use the tax agent online services guide to work out how best to complete your query or transaction online.

Last updated 5 January 2026

Support using our digital services

We have information and resources available to support you use [our digital services](#), including:

- [Online services for agents user guide](#)
- [Practitioner lodgment service \(PLS\) user guide](#)
- [Tax professionals digital education video series](#)

Print this guide

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Account information

Table 1: Account information

Account information	Online services for agents
Account balance	Yes
Bank details – update for activity statement roles	Yes
Bank details – update for income tax	Yes
Bank details – update for superannuation	Yes
Bank details – update for critical response account	Yes
GIC remission requests	Yes
Loan accounts	Yes
Name changes – individuals	No
Notice of assessment – individual	Yes
Notice of assessment – non-individual	No
Refund or credit transfer	Yes
Request remission of failure to lodge penalty	Yes
Request replacement cheques	Yes
View accounts	Yes
View excise and resource rent tax accounts	Yes

View details and print	Yes
View GST property credits	Yes
View GIC calculation details	No
View overpaid super accounts	Yes
View previously lodged income tax returns	Yes
View super guarantee accounts	Yes

Activity statements

Table 2: List of activity statement services

Activity statements	Online services for agents	PLS
Claim fuel tax credits	Yes	Yes
Confirm lodgment	Yes	Yes
Confirm processing	Yes	Yes
Lodge business activity statement (BAS)	Yes	Yes
Lodge instalment activity statement (IAS)	Yes	Yes
Lodge annual GST return	Yes	Yes
Lodge annual IAS	Yes	Yes
Lodge Simpler BAS	Yes	Yes
Lodgment deferral request	Yes	No

Request for additional time to lodge	Yes	No
Revise	Yes	Yes
Vary instalment amount	Yes	Yes
View document identification number	Yes	Yes
View and prepare	Yes	Yes

- For more specific information on activity statements, see: [Business activity statements \(BAS\)](#)
- [Prepare and lodge](#)
- [Activity statements supported by PLS](#)

Debt and payment

Table 3: List of debt and payment options

Debt and payment	Online services for agents
Card payment	Yes
GIC remission request	Yes
Help with paying	Yes
How to pay	Yes
Make payment plans	Yes
Payments via credit and debit card	Yes
Print payment options	Yes
Print payment slips	No

View and print a client's activity statement account	Yes
View payment plans	Yes

Lodgment

Table 4: Lodgment activities

Lodgment	Online services for agents	PLS
Amendment of income tax returns for individuals	No	Yes
Amendment of income tax returns for partnerships	Yes	Yes
Amendment of income tax returns for companies	Yes	Yes
Amendment of income tax returns for trusts	Yes	Yes
Amendment of income tax returns for FBT	No	Yes
Amendment of income tax returns for super funds	Yes	Yes
Amendment of income tax returns for self-managed super funds	No	Yes
Apply for statement of tax record	Yes	No
Confirm lodgment	Yes	Yes
Lodge activity statements	Yes	Yes
Lodge revised activity statements	Yes	Yes


Lodge PAYG withholding annual reports	Yes	Yes
Lodge taxable payments annual report	Yes	Yes
Lodge auditor/actuary contravention reports	No	No
Lodge FBT returns	No	Yes
Lodge individual income tax returns	No	Yes
Lodge non-individual income tax returns	No	Yes
Lodge super fund returns	No	Yes
Lodge self-managed super funds	No	Yes
Lodge future year returns	No	Yes
Lodge superannuation member contribution statements	Yes	Yes
Lodge taxable payments annual report	Yes	Yes
Lodge tax file number (TFN) declaration reports	Yes	Yes
Lodge annual investment income report (AIIR)	Yes	No
Lodge quarterly TFN and ABN reports	Yes	No
Lodge employee share scheme reports	Yes	No
Lodge certificate of coverage	Yes	No
Lodgment deferral – application for deferral	Yes	No

Lodgment deferral – review of deferral decision	Yes	No
Lodgment program – help with your lodgment program	Yes	No
Lodgment program performance	Yes	Yes
Non-lodgment advice or advise return not necessary and further returns not necessary – individual clients	Yes	Yes
Non-lodgment advice or advise return not necessary and further returns not necessary – non-individual clients	Yes	Yes
Objections – submit	Yes	No
Objections – submit further information	Yes	No
Private binding ruling (PBR) – apply	Yes	Yes
Private binding ruling (PBR) – submit further information	Yes	No
Submit a range of online forms	Yes	No
View income tax lodgment status	Yes	Yes
View progress of a tax return	Yes	Yes

To claim superannuation for temporary residents who have departed Australia and no longer have an active visa use the [Departing Australia superannuation payments \(DASP\) online system](#).

Practice administration

Table 5: Practice administration services

Practice administration	ABR	Online services for agents	PLS
Access Manager system assistance	No	No	No
Add or delete clients	No	Yes	Yes
Add or delete payroll only clients	No	Yes	Yes
Changing your practice contact details 	Yes	No	No
Electronic forms	No	Yes	No
Feedback and complaints	No	Yes	No
Online services for agents—send and receive messages (practice mail)	No	Yes	No
Order ATO publications	No	No	No
Other services – Tax practitioner assistance service	No	Yes	No
Other services – view your practice details	Yes	Yes	No
Report integrity issues and suspected tax evasion	No	No	No
System assistance including access, technical difficulties, functions and navigation	No	No	No

Registration

Table 6: Registration

Registration	ABR	Online services for agents	PLS
Apply for an ABN 	Yes	No	No
Cancel an ABN 	Yes	No	No
Cancel GST, PAYG withholding, luxury car tax (LCT), wine equalisation tax (WET), fuel tax credits (FTC)	No	Yes	Yes
Set up Digital ID and Relationship Authorisation Manager (RAM)	No	No	No
Register for fuel tax credits (FTC)	Yes	Yes	Yes
Register for GST	Yes	Yes	Yes
Register for luxury car tax (LCT)	No	Yes	No
Register for PAYG withholding	No	Yes	No
Register for TFN (non-individual)	Yes	No	No
Register for wine equalisation tax (WET)	No	Yes	No
Update – advise that a client is deceased	No	Yes	Yes
Update addresses, contacts, some tax types	Yes	Yes	Yes

Set client communication preferences and receive messages (client mail)	No	Yes	No
Update associate details	Yes	No	No
Update legal name – individual or sole trader	Yes	No	No
Update legal name – other entities except for-profit companies	Yes	Yes	Yes
Update main industry and activity	Yes	No	No
View client registration and tax type summary or tax registrations	No	Yes	No

Visit tpb.gov.au [↗](#) if your query relates to your tax agent registration.

Reports available

Table 7: Reports available

Reports available	Online services for agents	PLS
Activity statement client list	Yes	Yes
Activity statement lodgment	No	Yes
BAS and IAS – outgoing activity statements	No	No
Client account running balance	Yes	No
Client statistics	No	No
Communication history	Yes	No

Due lodgment	No	No
Electronic funds transfer (EFT) reconciliation	No	Yes
Excise client list	Yes	No
Family trust or interposed entity election	Yes	No
FBT client list	Yes	No
Income tax and fringe benefits tax lodgment performance	Yes	Yes
Income tax client list	Yes	Yes
Income tax lodgment status	Yes	Yes
Outstanding activity statements	Yes	No
PAYG instalment	Yes	No
Pre-filling	Yes	No
Senior Australians tax offset	No	No
Year to date excise revenue product summary	No	No
Year to date interest summary	Yes	No
Year to date revenue product summary	Yes	No

Single Touch Payroll

Table 8: Single Touch Payroll (STP) reports

Report	Online services for agents	PLS
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STP reporting	Yes	Yes
STP deferrals and exemptions	Yes	No
STP – view income statements report	Yes	No

Superannuation

Table 9: Super reports

Report	Online services for agents	PLS
Bring forward arrangement	Yes	No
Carry forward concessional contributions	Yes	No
Concessional contributions	Yes	No
Employer contributions	Yes	No
Fund details	Yes	No
<p>Small Business Superannuation Clearing House (SBSCH) or Super Clearing House</p> <p>Note: The SBSCH will be closed from 1 July 2026. Only existing users of the SBSCH have access until 11:59 pm AEST on 30 June 2026. Existing users should switch to an alternative method to pay their employees' super guarantee.</p>	Yes	No
Total superannuation balance	Yes	No
Transfer balance cap	Yes	No

Tax law and advice

- [ATO advice and guidance](#)
- [Small business CGT concessions](#)
- [Capital gains tax – personal](#)
- [Tax practitioner assistance service](#)
- [Consolidation](#)
- [Correct \(amend\) an income tax return](#)
- [Dispute or object to an ATO decision](#)
- [Private company benefits – Division 7A dividends](#)
- [Employee share schemes](#)
- [Excise equivalent goods \(imports\)](#)
- [Fringe benefits tax](#)
- [Fuel schemes](#)
- [GST](#)
- [Types of loans](#)
- [Imputation](#)
- [Income tax return– business](#)
- [Income and deductions](#)
- [International tax for business](#)
- [Losses](#)
- [Luxury car tax](#)
- [New legislation](#) – business and personal
- [Non-commercial losses](#)
- [Non-profit organisations](#)
- [Other languages](#)
- [PAYG instalments](#)
- [PAYG withholding](#)

- [Private rulings](#)
- [Research and development tax concession](#)
- [Self-managed super funds](#)
- [Small business benchmarks](#)
- [Small business entity concessions](#)
- [Super contributions surcharge](#)
- [Super for employers](#)
- [Super enquiries](#)
- [Wine equalisation tax](#)

If your query is not available to be completed online, use the [Tax agent phone services \(Fast Key Code\) guide](#) to find the right phone number for the topic you need to phone us about.

QC 20039

BAS agent online services guide

Use the BAS agent online services guide to work out how best to complete your query or transaction online.

Last updated 5 January 2026

Support using our digital services

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- [Online services for agents user guide](#)
- [Practitioner lodgment service \(PLS\) user guide](#)
- [Tax professionals digital education video series](#)

Account information

Table 1: Account information

Account information	Online services for agents
Account balance	Yes
Bank details – update for activity statement roles	Yes
Replacement cheques	Yes
Request remission of failure to lodge penalty	Yes
Statement of account	Yes
View details and print	Yes

Activity statements

Table 2: Activity statement services

Activity statements	Online services for agents	PLS
Claim fuel tax credits	Yes	Yes
Confirm lodgment	Yes	Yes
Confirm processing	Yes	No
Lodge annual GST return	Yes	Yes
Lodge annual IAS	Yes	Yes
Lodge business activity statement (BAS)	Yes	Yes
Lodge instalment activity statement (IAS)	Yes	Yes

Lodgment deferral request	Yes	No
Request for additional time to lodge	Yes	No
Revise	Yes	Yes
Vary instalment amount	Yes	Yes
View and prepare	Yes	Yes
View document identification number	Yes	Yes

- For more specific information on activity statements, see: [Business activity statements \(BAS\)](#)
- [Prepare and lodge](#)
- [Client mail](#)
- [Activity statements supported by PLS](#)

Debt and payment

Table 3: Debt and payment

Debt and payment	Online services for agents
Card payment	Yes
GIC remission request	Yes
Help with paying	Yes
How to pay	Yes
Payment options	Yes
Payments via credit and debit card	Yes

Print payment options	Yes
Print payment slips	No
Refund request	Yes
View and print a client's activity statement account	Yes
View payment plans	Yes

Lodgment


Table 4: Lodgment

Lodge	Online services for agents	PLS
Confirm lodgment	Yes	Yes
Lodge activity statements	Yes	Yes
Lodge PAYG withholding annual reports	Yes	Yes
Lodge revised activity statements	Yes	Yes
Lodge taxable payments annual report	Yes	Yes
Lodgment deferral – application for deferral	Yes	No
Lodgment deferral – review of deferral decisions	Yes	No
Lodgment program - help with your lodgment program	Yes	No
Objections – submit	Yes	No

Objections – submit further information	Yes	No
Private binding ruling (PBR) – apply	Yes	Yes
Private binding ruling (PBR) – submit further information	Yes	No

Practice administration



Table 5: Practice administration

Practice administration	ABR	Online services for agents	PLS
Access Manager system assistance	No	No	No
Add or delete clients	No	Yes	Yes
Add or delete payroll only clients	No	Yes	Yes
Changing your practice contact details 	Yes	No	No
Electronic forms	No	Yes	No
Feedback and complaints	No	Yes	No
Online services for agents – practice mail	No	Yes	No
Order ATO publications	No	No	No
Other services – Tax practitioner assistance service	No	Yes	No

Other services – view your practice details	Yes	Yes	No
Report integrity issues and suspected tax evasion	No	No	No
System maintenance including access, technical difficulties, functions and navigation	No	No	No

Registration

Table 6: Registration

Registration	ABR	Online services for agents	PLS
Apply for an ABN 	Yes	No	No
Cancel an ABN 	Yes	No	No
Cancel GST, PAYG withholding, luxury car tax (LCT), wine equalisation tax (WET), fuel tax credits (FTC)	No	Yes	Yes
Set up Digital ID and Relationship Authorisation Manager (RAM)	No	No	No
Register for fuel tax credits (FTC)	Yes	Yes	Yes
Register for GST	Yes	Yes	Yes
Register for luxury car tax (LCT)	No	Yes	No

Register for PAYG withholding	No	Yes	No
Register for TFN (non-individual)	Yes	No	No
Register for wine equalisation tax (WET)	No	Yes	No
Update addresses and contacts	No	Yes	Yes
Set client communication preferences and receive messages (client mail)	No	Yes	No
Update bank details	No	Yes	Yes
Update fuel tax credits	No	Yes	Yes
Update GST and PAYG withholding details	No	Yes	Yes
Update luxury car tax	No	Yes	Yes
Update wine equalisation tax	No	Yes	Yes
View client registration and tax type summary or tax registrations	No	Yes	No

Visit tpb.gov.au [↗](#) if your query relates to your BAS agent registration.

Reports available

Table 7: Reports available

Reports	Online services for agents	PLS
Activity statement client list	Yes	Yes

Activity statement lodgment	No	Yes
BAS and IAS – outgoing activity statements	No	No
Client account running balance	Yes	No
Communication history	Yes	No
Outstanding activity statements	Yes	No
PAYG instalment	Yes	No
Year to date excise revenue product summary	No	No
Year to date interest summary	Yes	No
Year to date revenue product summary	Yes	No
View GST property credits	Yes	No

Single Touch Payroll

Table 8: Single Touch Payroll

Lodgment	Online services for agents	PLS
STP reporting	Yes	No
STP deferrals and exemptions	Yes	No

Superannuation

Table 9: Superannuation

Lodgment	Online services for agents	PLS
<p>Small Business Superannuation Clearing House (SBSCH) or Super Clearing House.</p> <p>Note: This service will be closed from 1 July 2026. Only existing users of the SBSCH have access until 11:59 pm AEST on 30 June 2026. Existing users should switch to an alternative method to pay their employees' super guarantee.</p>	Yes	No

Tax law and advice

- [ATO advice and guidance](#)
- [Business activity statements \(BAS\)](#)
- [Tax practitioner assistance service](#)
- [Dispute or object to an ATO decision](#)
- [Fix a mistake or amend a return](#)
- [Fuel schemes](#)
- [GST](#)
- [Legal database](#)
- [Administrative Decisions \(Judicial review\) Act 1997](#)
- [Luxury car tax](#)
- [Non-profit organisations](#)
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- [PAYG instalments](#)
- [PAYG withholding](#)
- [Private rulings](#)
- [Small business benchmarks](#)

- [Wine equalisation tax](#)

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QC 23072

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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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