



# Get your deferral request right the first time

It's important to provide detailed supporting information to reduce the risk of your request being declined.

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We are seeing an increasing number of lodgment deferral requests that fail to provide enough information or only provide generic information that doesn't support the reason for your request.

To ensure we can consider your request, you need to include **detailed information** that supports the reason for your request. This must include:

- **What** the exceptional or unforeseen circumstances are that you or your clients are experiencing
- **When** the exceptional or unforeseen circumstances occurred, whether they are ongoing or when they were resolved
- **How** those circumstances have affected your ability to lodge by the due date
- **Why** you're submitting the request after the lodgment due date (if applicable).

This will allow us to take those circumstances into consideration when assessing your request as per PS LA 2011/15.

If sufficient information is **not** provided, we will be unable to assess your request and your request may be declined.

Find out how lodgment deferrals work, which obligations are eligible and how we decide.

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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