Print whole section

Reports and returns for businesses

How to report your business income and claim deductions plus other yearly reports or returns you may need to lodge.

Income tax return

See what you need to report and how you lodge a tax return for your business.

PAYG withholding annual reports

Explains when your business needs to lodge a pay as you go (PAYG) withholding annual report.

Fringe benefits tax return

If you have an FBT liability you must lodge an FBT return.

GST annual return

Some businesses are eligible to lodge an annual GST return. Find out about how and when to lodge.

Taxable payments annual report (TPAR)

When your business or government entity needs to report contractor payments and lodge a TPAR.

Due dates for lodging and paying

Key lodgment and payment dates for business.

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Business activity statements (BAS)

How to complete, lodge and pay your business activity statement (BAS) or GST or PAYG instalment notice.

Global and domestic minimum tax

The implementation of Pillar Two of the OECD/G20 Two-Pillar Solution for multinational businesses in Australia.

Organisations that share data with us

Learn about transactions entities report that may have tax or super impacts for others ('third-party' information).

QC 32062

Income tax return

See what you need to report and how you lodge a tax return for your business.

Last updated 27 May 2026

Lodging a tax return for your business

You need to lodge a tax return if you carried on a business, even if your business hasn't earnt any income. There's no threshold for business income. What you need to report and how you lodge your annual tax return for your business depends on your type of business entity.

To help you get it right at tax time, whether you use a tax agent or lodge your own tax return, see:

- Income and deductions for business
- Supporting your small business
- Tax time toolkit for small business

Sole traders

If you operate your business as a sole trader, you **must** lodge a tax return, even if your income is below the tax-free threshold. This includes:

- tax return for individuals, including the supplementary section
- business and professional items schedule for individuals.

In your return, report:

- your business income
- business deductions you can claim
- other income, such as salary and wages (from a payment summary or income statement), dividends and rental income
- any deductions you can claim as an individual.

You don't have to work out the amount of tax you are liable to pay. We'll do this for you when you lodge and issue an assessment showing either the amount of tax owing to us or your refund. If you have paid PAYG instalments during the income year, we'll automatically credit these instalments to you in your assessment.

Media: How to complete the business section in myTax https://tv.ato.gov.au/ato-tv/media?v=bd1bdiubosijw7 (**Duration:** 3:13)

How to lodge

You can lodge your Individual tax return:

- online with myTax
- with a registered tax agent

- by paper.

Lodging your tax return online with myTax or through an agent is the fastest way to get your return finalised.

Most refunds for paper tax returns are finalised within 50 days of lodgment. If you need to lodge by paper, contact us.

When to lodge

If you're lodging your own your tax return, it is due by **31 October**. If you lodge through a registered tax agent, they'll tell you when they will lodge your tax return.

Partnerships and partners

If you operate your business as a partnership, the partnership lodges a partnership tax return, reporting the partnership's net income (assessable income less allowable expenses and deductions).

As an individual partner, you report on your individual tax return:

- your share of any partnership net income or loss
- any other assessable income, such as salary and wages (shown on a payment summary), dividends and rental income.

The partnership doesn't pay income tax on the income it earns. Instead, you and each of the partners pay tax on the share of net partnership income you receive.

How to lodge

You can lodge a partnership tax return:

- using standard business reporting (SBR)-enabled software – find out how at Online services for business
- with a registered tax agent
- by paper.

When to lodge

If you lodge the partnership tax return yourself, it is due by **31 October**. If you lodge through a registered tax agent, they'll tell you when they will lodge your tax return.

Trusts and beneficiaries

If you operate your business through a trust:

- the trustee lodges a trust tax return
- each trust beneficiary lodges their own tax return, such as a company or individual tax return.

The trust reports its net income or loss. This is the trust's assessable income less deductions.

If you are the beneficiary of a trust, you report on your tax return:

- any income you receive from the trust
- any other assessable income such as
  - dividends
  - rental income
  - salary and wages (on an individual's payment summary or income statement).

How to lodge

You can lodge a trust tax return:

- using standard business reporting (SBR)-enabled software – find out how at Online services for business
- with a registered tax agent
- by paper.

When to lodge

If you lodge the trust tax return yourself, it is due by **31 October**. If you lodge through a registered tax agent, they'll tell you when they will lodge your tax return.

Companies

If you operate your business through a company, the company needs to lodge a company tax return.

The company reports its taxable income, tax offsets and credits, PAYG instalments and the amount of tax it is liable to pay on that

income or the amount that is refundable.

The company's income is separate from your personal income.

Deregistered companies

A company must lodge a final tax return prior to closing the business and being deregistered by the Australian Securities and Investments Commission (ASIC). Once a company has been deregistered, you can no longer lodge a company tax return – and we cannot process it.

To lodge a company tax return, you can consider reinstating a company after deregistration with ASIC.

How to lodge

You can lodge a company tax return:

- online using standard business reporting (SBR)-enabled software. You must use SBR-enabled software to lodge online. You are not able to lodge directly in Online services for business
- with a registered tax agent
- by paper.

When to lodge

If you lodge the company tax return yourself, you need to check the due date. Generally, the lodgment and payment date for small companies is **28 February**. If there are any prior year returns outstanding, the due date will be **31 October**.

If you lodge through a registered tax agent, they'll tell you when they will lodge your tax return.

Notice of assessment

In most cases, we will issue a notice of assessment after you lodge your tax return.

We won't automatically issue a notice of assessment if you lodge a tax return for a:

- **company** – as the tax return is deemed to be a notice of the assessment.

- **partnership** – because a partnership is not a taxable entity. The partnership income or loss is distributed to the partners and included in their tax returns.
- **non-taxable trust** – because the presently entitled beneficiaries include their share of the net income of the trust in their own tax returns and pay tax on their share.

New pre-fill for TPAR

If you work as a contractor providing Taxable payment reporting system (TPRS) services, you need to include all your assessable income relating to this in your tax return.

Amounts reported to us through the *Taxable payments annual report* (TPAR) will now be pre-filled in your tax return. Most TPAR data will only be available after **28 August** each year. Lodging in July or early August means this information may not appear yet. This could lead to omissions, the need for amendments, and repayment of refunds later. Lodging after 28 August gives you the best experience and reduces risk of errors.

For more information, see Taxable payments reporting and contractors.

QC 31999

PAYG withholding annual reports

Explains when your business needs to lodge a pay as you go (PAYG) withholding annual report.

Last updated 30 July 2015

You need to lodge a PAYG withholding report at the end of each financial year if your business withheld amounts from payments to:

- employees
- non-residents (interest, dividend and royalty payments)
- foreign residents

- businesses that do not quote an ABN.

Next steps

- Read about obligations for PAYG withholding annual reporting

See also

- PAYG withholding due dates

QC 31998

Fringe benefits tax return

If you have an FBT liability you must lodge an FBT return.

Last updated 17 March 2021

The fringe benefits tax (FBT) year runs from 1 April to 31 March.

If you have an FBT liability during that year, you must lodge an FBT return and pay the total FBT amount you owe for the year by **21 May**.

Payment due date change for agents

From 2021 the payment due date for FBT payments has changed if you have a tax agent that lodges your FBT return. Payment is now due on 25 June if lodging electronically. This change is in response to feedback provided by the community.

Next steps:

- How to report, lodge and pay FBT

QC 32000

GST annual return

Some businesses are eligible to lodge an annual GST return. Find out about how and when to lodge.

Last updated 30 July 2015

If you are eligible to lodge an annual GST return, you must lodge and pay any amounts owing by the date shown on the front of the return.

This date will be the same date your income tax return is due to be lodged.

If you don’t need to lodge an income tax return, the due date will be 28 February following the end of the annual tax period.

Find out about

- How to complete and lodge your return
- Eligibility to continue to report GST annually

If you have no activity to report

If you have no activity to report for the period, you can simply phone our automated service to record a nil return.

Next step

- Phone our business direct self-help service on **13 72 26** to record a 'nil Annual GST return'.

To use the service you will need your tax file number (TFN) or Australian business number (ABN) and the document identification number from your annual GST return.

This is an automated service available 24 hours a day.

Alternatively, you can lodge your paper form with the declaration signed but the other labels blank.

See also

- GST (due dates)

Eligibility to continue reporting GST annually ›

To be eligible to report and pay annually, your business must be registered for GST voluntarily. You are not required to register. You must assess your eligibility as at 31 July each year.

QC 32003

Eligibility to continue reporting GST annually

To be eligible to report and pay annually, your business must be registered for GST voluntarily. You are not required to register. You must assess your eligibility as at 31 July each year.

Last updated 22 June 2017

Paying quarterly GST instalments and reporting annually

You are eligible to pay quarterly GST instalment amounts advised by us and report your GST information annually, if you:

- carry on a business with an aggregated turnover of less than $10 million
- do not carry on a business but your GST turnover is $2 million or less.

If we work out that you are eligible, your activity statement will have your instalment amount pre-printed at option 3. If you choose this option, it will be pre-selected for you on subsequent activity statements until you're eligible to choose an option again.

Paying and reporting GST annually

You must assess your eligibility to report and pay GST annually as at 31 July each year. You can't continue to report and pay GST annually if on this date:

- your projected GST turnover meets the GST registration turnover threshold, that is
  - $75,000 for businesses and other 'enterprises'
  - $150,000 for non-profit organisations

- you are required to register for GST for some other reason – for example, because you provide taxi travel.

You must advise us if you are no longer eligible to report and pay GST annually. We will then change your GST reporting cycle to monthly or quarterly with effect from 1 July and send you the correct activity statements to lodge.

Working out your projected GST turnover

To estimate your projected GST turnover as at 31 July you need to add:

- the total GST-exclusive price of the taxable and GST-free sales you have made or expect to make for the month of July
- the total GST-exclusive price of the taxable and GST-free sales you expect to make for the next 11 months.

You should not include any sales involving the transfer of ownership of a capital asset of yours, or sales made or likely to be made solely when ceasing or substantially and permanently reducing the size or scale of your enterprise.

See also:

- Working out your GST turnover

Cancelling your annual election

If you no longer wish to report and pay GST annually, you can revoke your annual election and report GST quarterly or monthly. You must notify us by 28 October to change your reporting requirements for the financial year. Otherwise you will remain on annual reporting for the remainder of the year and your election will be revoked from 1 July of the following year.

We may review your eligibility for the annual election if you are not meeting all of your obligations.

QC 32031

Taxable payments annual report (TPAR)

When your business or government entity needs to report contractor payments and lodge a TPAR.

Last updated 14 March 2022

Businesses and government entities who make payments to contractors may need to report these payments and lodge a *Taxable payments annual report* (TPAR).

Contractors can include subcontractors, consultants and independent contractors. They can operate as sole traders (individuals), companies, partnerships or trusts.

A TPAR must be lodged by **28 August** each year.

Watch the introduction to the taxable payments reporting system (TPRS). Learn when to lodge a TPAR, what payments are reportable, and how contractors and businesses who are paid or pay for TPRS services can meet their obligations:

Media: Introduction to the Taxable payments reporting system https://tv.ato.gov.au/ato-tv/media?v=bd1bdiunjr5xte (**Duration:** 1:05)

Work out if you need to lodge a TPAR

Work out if you need to lodge a Taxable payments annual report (TPAR) for payments or grants made to contractors.

Lodge your TPAR

Work out how you can lodge your Taxable payments annual report (TPAR).

Taxable payments reporting and contractors

Lodge a Taxable payments annual report (TPAR) to report payments made to contractors for providing certain services.

QC 32057

Work out if you need to lodge a TPAR

Work out if you need to lodge a Taxable payments annual report (TPAR) for payments or grants made to contractors.

Last updated 20 October 2026

Reporting payments made to contractors and subcontractors

Some businesses and government entities need to lodge a *Taxable payments annual report* (TPAR) for payments made to contractors or subcontractors for certain services during the financial year.

Some government entities need to report grants paid to people or organisations with an Australian business number (ABN)

A TPAR must be lodged by **28 August** each year.

Taxable payment reporting system services

The services that come under the Taxable payment reporting system (TPRS) are:

- building and construction

- cleaning
- courier and road freight
- information technology (IT)
- security, investigation or surveillance.

If your business provides these services and pays contractors to deliver them, you may need to lodge a TPAR.

When your business provides TPRS services and other unrelated services

If your business provides both courier and road freight services, you must combine the payments you receive for both these services. Do this when you work out if you need to lodge a TPAR.

If TPRS services are only part of the services your business provides, you need to work out what percentage of the payments you receive are for TPRS services each financial year. You do this to determine if you need to lodge a TPAR.

This doesn't apply to building and construction services you provide.

If the total payments you receive for TPRS services are:

- 10% or more of your business income: you must lodge a TPAR
- less than 10% of your business income: you do **not** need to lodge a TPAR.

Steps to work out if you need to lodge

Step 1: calculate your total payments received from contractors for each relevant service

Add up all payments your business received for each relevant TPRS service during the financial year. Include payments received when employees, contractors or sub-contractors performed services on your behalf.

Step 2: calculate your current or projected business income

If you have been operating your business for:

- the full financial year: use your current business income for the year
- less than 12 months of the financial year: use your projected business income. Do this by working out what your business income will be for the next full financial year.

Step 3: calculate what percent of your business income is from a relevant service

Calculate this percentage by using the following formula for each financial year:

> **Total payments received for a relevant service ÷ current or projected business income × 100 = %**

You must lodge a TPAR if:

- 10% or more of your business income for the financial year is from a relevant service
- you made payments to contractors for a relevant service during the year.

If you need to lodge a TPAR, report the total contractor payments in whole dollars only (exclude cents) made to each contractor for the relevant service provided on your behalf.

Payments businesses need to report in their TPAR

Businesses need to report payments made to contractors in their Taxable payments annual report (TPAR).

Payments government entities need to report in their TPAR

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

Building and construction services

Lodge a Taxable payments annual report (TPAR) to report payments made to contractors.

Cleaning services

When a business providing cleaning services must lodge a TPAR to report payments made to contractors.

Courier services

When a business providing courier and delivery services must lodge a TPAR to report payments made to contractors.

Information technology services

When a business providing IT services must lodge a Taxable payments annual report to report payments to contractors.

Road freight services

When a business providing road freight services must lodge a Taxable TPAR to report payments made to contractors.

Security, investigation or surveillance services

When a business providing security, investigation or surveillance services must lodge a TPAR for contractor payments.

QC 55378

Payments businesses need to report in their TPAR

Businesses need to report payments made to contractors in their Taxable payments annual report (TPAR).

Last updated 20 October 2026

Payments you need to report

You must report by **28 August** each year.

Report payments made to contractors or subcontractors for the following services:

- building and construction services
- cleaning services
- courier services
- road freight services
- IT services
- security, investigation or surveillance services.

Report the total payment amount if an invoice you receive from a contractor includes both labour and materials. Report all payment amounts in whole dollars only, don't include cents.

Payments you don't need to report

You don't need to report the following payments in your TPAR:

- payments for materials only
- incidental labour
- unpaid invoices after 30 June: only report payments you made on or before 30 June each year
- workers engaged under a labour-hire or on-hire arrangement. This includes a labour-hire firm that hires workers under a labour-hire arrangement to provide services
- pay as you go (PAYG) withholding payments. For example, you don't report payments to employees. Report these payments through the PAYG withholding annual report or Single Touch Payroll (STP)

- payments to foreign residents for work performed in Australia. These payments are generally subject to PAYG foreign resident withholding. If the payments are not subject to PAYG withholding, then you need to report them in a TPAR
- foreign residents for work performed overseas
- contractors who do not quote an Australian business number (ABN)
- payments in consolidated groups
- payments for private and domestic projects.

Incidental labour

Exclude the labour amount for invoices that list both materials and labour. Do this if the labour is incidental to the supply of materials.

Example: incidental labour component

Kevin buys new taps from Harry's Hardware to install in a commercial building.

Harry's Hardware installs one tap to show Kevin how to install the rest.

Harry's Hardware invoices Kevin for the taps. On the invoice, Harry's Hardware includes a small amount for labour to show the installation.

In this case, labour is incidental. Kevin does **not** need to report the payment he makes to Harry's Hardware in a TPAR.

Contractors who do not quote an ABN

If an ABN is not provided, you may need to withhold an amount from the payment for that supply under the PAYG withholding arrangements.

Report the amounts withheld in either the:

- TPAR

- PAYG payment summary – withholding where ABN not quoted form (NAT 3448).

Only report this information in one of these annual reports, not both.

Payments within consolidated groups

If you're in a consolidated or multiple entry consolidated group for income tax purposes, you don't need to report payments made to another member of that same group.

This is because members of a consolidated group or multiple entry consolidated group are taxed as a single entity.

You only need to report payments to contractors for services who are outside the consolidated group.

Example: payments to contractors within a consolidated group

Brick Co and Paint Co are both members of the same consolidated group for income tax purposes.

Brick Co provides building services. It makes a payment to Paint Co for painting its building project.

Brick Co and Paint Co are in the same consolidated group. Brick Co doesn't report the payment made to Paint Co for painting services.

However, Brick Co must report payments made to entities outside the consolidated group for the supply of building and construction services.

Payments for private and domestic projects

You don't need to report if you are:

- an individual who is not running a business and you make payments to contractors for services
  - for example, if you are a homeowner building or renovating your main residence

- a business making payments to contractors for services for private purposes
  - for example, cleaning your own home.

If the work is related to carrying on a business, the amounts paid to the contractors for this work must be reported. These are payments that businesses can claim as a tax deduction.

Example 1: homeowner paying for building and construction services

Kristyn has an ABN for the purposes of running a design business. She manages the construction of her new home and makes payments directly to the contractors.

Kristyn doesn't need to report payments she makes to contractors. This is because she is acting in a domestic capacity, not as a business.

Example 2: mixed personal and business payments in the cleaning industry

Svetlana is a sole trader with an ABN. She runs her own cleaning agency.

She cleans homes and offices for her clients. Svetlana keeps a list of contract cleaners she engages and pays for each cleaning job.

Svetlana asks one of these contractors to clean her own home. She pays the contractor for this from her personal bank account.

Svetlana must report the payments made to contractors that perform cleaning services for her clients.

However, Svetlana doesn't need to report the payment made to the contractor for cleaning her own home. This is because the payment is made by Svetlana in her private capacity and not as part of her business.

Taxable payments reporting worksheet

The Taxable payments reporting worksheet (PDF, 75KB) helps you record details of payments made to contractors for services.

You can use the details you have recorded in this worksheet to complete your TPAR.

The worksheet is for your records only, don't send this to us.

QC 51596

Payments government entities need to report in their TPAR

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

Last updated 20 October 2026

When a government entity must lodge a TPAR

Federal, state, territory and local government entities must report:

- the total payments they make to an entity, wholly or partly, for providing services
- federal, state and territory entities also report the total grants paid to people or organisations that have an ABN
- by **28 August** each year.

Local government entities don't need to report grants.

Some government entities do not need to lodge a TPAR.

Government entities that must report

Government entities that must report include:

- federal government departments

- executive or statutory agencies
- statutory authorities
- state or territory government departments and agencies
- local governing bodies established by or under state or territory law
- government-owned corporations
- organisations that are either established
  - by the federal government, a state or a territory (whether under a law or not) to carry on an enterprise
  - for a public purpose by an Australian law
  - can be separately identified because of their location or nature of the activities they carry on, (this includes organisations that are part of a department or branch).

Government entities that don't report

Some government entities are exempt from lodging a TPAR. However, these exemptions don't apply to departments of the Commonwealth, a state or territory.

Government entities are exempt if they are:

- providers of education courses
- providers of childcare, including registered carers and providers of approved childcare services
- hospitals
- providers of medical services
- cemeteries, cemetery boards or authorities
- ministerial councils or related bodies, including those established by the Council of Australian Governments
- Aboriginal land councils
- national law bodies established under laws enacted by the states and territories
- public museums, public libraries or public art galleries

- community associations, for example, parents and friends' associations
- industry or professional associations, including registration and licencing boards and advisory councils
- water catchment authorities, catchment councils and natural resource management boards
- trustees of trusts or managers of funds established for the public benefit or in the public interest
- superannuation funds
- defence force mess halls, canteens, brigades or clubs
- public zoological gardens, public botanical gardens, public parks, public reserves or public alpine resorts
- commissions of inquiry or Royal Commissions
- courts or tribunals
- Commonwealth, state or territory Houses of Parliament
- community-based volunteer emergency services. For example, Country Fire Associations, volunteer fire brigades and State Emergency Services
- entities with the primary purpose of promoting the arts
- entertainment, recreation or sporting venues. This includes showgrounds, stadiums and racecourses, or entities with the primary purpose of managing such venues
- seaports or airports
- prisons, detention centres, remand centres or corrections offices
- embassies or consular offices.

A non-exempt government entity must report payments to us even if they are making payments on behalf of an exempt government entity.

Payments for services to report

Federal, state, territory and local government entities need to report payments made to an entity, wholly or partly, for providing services in

the TPAR. This includes payments made to overseas suppliers and governments.

Services can include actions that:

- a business performs
- provide you with assistance or support
- may be performed on goods or in conjunction with the supply of goods. For example, a supplier delivers goods and then performs an installation
- are performed as part of trade or commerce
- may be performed under a contract but not an employment contract.

If you receive invoices that include both goods and services, whether itemised or combined, report the whole amount of the payment. Do this unless the supply of the services is incidental to the supply of goods.

Report all payment amounts in whole dollars only, don't include cents.

Example 1: when the service is incidental to the supply of goods

Sunshine Meadows Council is a local governing body. It orders 1,700 pens from an office supply company and pays an additional fee for delivery.

Delivery of the pens is a service. However, since this service has been provided incidentally to the provision of the goods, it doesn't need to be reported.

Example 2: councillor sitting fees and allowances

City Council is a local governing body. It pays councillor meeting attendance fees and allowances for services provided to the council.

City Council doesn't apply the pay as you go (PAYG) withholding provisions to these payments.

Payments to the councillor are considered payments, wholly or partly, for services. These payments need to be reported in City Council's TPAR.

Example 3: property management services

Department ABC uses the services of an external property manager, Property Fix Services to complete various property management functions.

Payments to Property Fix Services are considered a payment, wholly or partly, for services. These payments need to be reported in Department ABC's TPAR.

Example 4: property manager engaging contractors and paying from own funds

Property Fix Services (which is paid by Department ABC) engages contractors to provide property management services.

Property Fix Services pays the contractors from its funds.

Property Fix is **not** a government entity. It doesn't need to lodge a TPAR.

Example 5: property manager engaging contractors and paying from government entity funds

Department ABC requests major changes to one of its buildings managed by Property Fix Services.

Department ABC adds funds into its bank account. This account is available to Property Fix Services to pay for works and contractors.

Payments to these contractors are from Department ABC. They need to be reported in the Department ABC's TPAR.

Payments you don't need to report

You don't need to report payments made:

- for goods only, which includes any form of tangible property
- to other Australian government entities
- electronically by
  - BPAY
  - recurring direct debit
  - credit or debit card
  - third-party payment processors facilitating any of the above methods
- for telephone and internet services
- for electricity, water, sewerage or gas
- for transportation of employees. This includes airfares, taxi fares, train or bus fares, or fares for water transport
- for insurance
- for accommodation in commercial premises, (for example, rent payments)
- for accommodation in a hotel, motel, inn, hostel, boarding house, caravan park or camping ground
- for a lease of goods
- for the creation, grant, transfer, assignment or use of a right under licence, (for example, a licence to use a software product)

- for financial supplies, (for example, bank fees)
- for membership to a professional association or body
- for services relating to court or tribunal functions, (for example, payments to jurors, witnesses or advocates for minors).

Speak to your software provider on how best to exclude these payments from your report. However, we will accept these types of payments if it creates an increased administrative burden to exclude them.

Unpaid invoices as of 30 June each year

Only report payments that have been paid on or before **30 June** each year.

For example, if you receive an invoice in June but you don't pay that invoice until July, report that payment in the next financial year (the year you paid it).

PAYG withholding payments

Report PAYG withholding payments in your PAYG withholding annual report or through Single Touch Payroll (STP).

Don't report in PAYG withholding payments in your TPAR.

Examples include payments to:

- employees
- workers engaged under a voluntary agreement to withhold
- workers engaged under a labour-hire or on-hire arrangement, (this includes a labour hire firm that hires workers under a labour-hire arrangement to provide services).

Payees who don't quote an ABN

If an ABN is not provided, you may need to withhold an amount from the payment for that supply under the PAYG withholding arrangements.

Report the amounts withheld in either the:

- TPAR

- PAYG payment summary – withholding where ABN not quoted.

Report this information in one of these annual reports, not both.

If a supplier does not provide an ABN, see Statement by a supplier not quoting an ABN.

Grants paid to people or organisations

Federal, state and territory government entities only need to report grants paid to people or organisations that have an ABN. This includes grants paid to not-for-profit organisations that have an ABN.

Grants don't need to be reported if:

- you are a local government entity
- the grant was paid to an individual who does not have an ABN
- the grant was paid to another government entity.

What is a grant?

Grants can take many forms. They can include:

- subsidies
- rebates
- sponsorships and similar arrangements.

Grants usually:

- are explicitly tied to a government policy or goal
- are disbursed on a one-off or longer-term basis. They are not provided as ongoing, permanent funding
- require recipients to submit applications to receive grants
- have conditions attached. For example, reporting obligations or the requirement to include government logos on marketing materials
- don't need to be repaid.

Refer to your jurisdiction's financial management guidance on what programs are considered grants. For example, federal government entities should refer to the *Commonwealth grants rules and guidelines*.

If multiple grant payments were made:

- Under the same grant program name, to the same business in a financial year, each payment may be reported separately or added together. If added together, the date of the grant payment can be reported at the end of the relevant financial year (for example, 30 June 2021).
- Under different grant programs to the same business in a financial year, the total of the payments made in the relevant financial year under each program name must be reported separately.

Example: small business acceleration program

A state government Department of Industry runs a small business acceleration program.

This program involves a series of grants and rebates paid to small businesses in the state. The grants and rebates promote investment in business and support the economy.

To be eligible for the program, small businesses must:

- apply to the Department of Industry
- carry on a business in the state
- meet certain selection criteria.

Applying for a grant

Fresh Paws is a dog washing business located in the state. Under the small business acceleration program, it applies for a grant.

As part of its application, Fresh Paws provides its ABN and other documents to meet the conditions of the grant program.

Fresh Paws meets the eligibility criteria and is successful in receiving the grant. The Department of Industry must report this grant on their TPAR.

Applying for a rebate

Tech Specialists is a business that teaches computer skills to the elderly. It's located in the state.

It buys 5 laptops for use in its business. Under the small business acceleration program, it applies for a rebate for the cost of the computers.

As part of its application, Tech Specialists provides its ABN and includes the invoices as proof of its expense.

Tech Specialists meets the eligibility criteria and is successful in receiving the rebate.

The Department of Industry must report the rebate on their TPAR.

Non-assessable non-exempt grants

Some grants that you report may be treated as non-assessable non-exempt (NANE) government income for tax purposes. Examples of these grants include:

- COVID-19 business support payments
- Natural disasters
- Water infrastructure improvement payments

For information about how to report a NANE payment in your TPAR, go to TPAR contractor details to report.

If a grant is NANE income for a recipient, they don't need to include the amount in their assessable income. For more information on how grant recipients can treat grant amounts as NANE income, see Non-assessable non-exempt government grants for grant recipients.

COVID-19 business support payments

Eligible government COVID-19 business support payments may be NANE income for tax purposes.

There are 2 types of government grant and support programs, under which COVID-19 payments to support businesses may be non-taxable (NANE).

These are:

- state and territory grants relating to the recovery from COVID-19 paid in the 2020–21 or 2021–22 financial year

- Australian Government support payments established under the COVID-19 Business Assistance Program paid in the 2021–22 financial year.

For the list of eligible grants and support programs that have been formally declared by the Minister under a legislative instrument to be eligible for NANE treatment, see Eligible COVID-19 business grants and support programs.

Example: eligible grant for COVID-19 business support payments

The Victorian Government created the Business Support Fund. This fund provides grants to support businesses impacted by the stage 3 and 4 COVID-19 restrictions.

The minister declared this to be an eligible grant program, as it:

- was first publicly announced after 12 September 2020
- responded to the economic impacts of the pandemic
- was directed at supporting businesses whose operations were significantly disrupted as a result of the public health response.

These payments are part of the eligible grant program under section 59-97 of the ITAA 1997 'State and Territory grants to small business relating to the recovery from the coronavirus known as COVID-19'.

The Victorian Government is required to report that this grant is a type listed or described under a provision of Division 59 of the ITAA 1997 on the TPAR form.

Natural disasters – storms and floods

Recovery grants

Small businesses and primary producers affected by storms and floods may be eligible to receive special disaster recovery grants.

The following storms and floods had certain categories of grants paid under the Disaster Recovery Funding Arrangements 2018 that are

treated as NANE income:

- Cyclone Seroja (occurred on 11 and 12 April 2021) – Category C recovery grants are NANE income for the 2021–22 financial year and onwards.
- 2021 storms and floods (occurred between 19 February 2021 and 31 March 2021) – Category D recovery grants are NANE income for 2020–21 financial year and onwards.
- 2019 North Queensland floods (occurred between 25 January 2019 and 28 February 2019) – Category C or D recovery grants are NANE income for the 2018–19 financial year and onwards.

2019 North Queensland flood: restocking, replanting or farm infrastructure grants

Primary producers may be eligible to receive certain grants for replacing or repairing farm infrastructure, restocking or replanting, or a similar purpose.

These grants are NANE income for the 2018–19 financial year and later financial years if the agreement was entered into between 1 February 2019 and 1 July 2019.

Example: eligible recovery grants for the 2021 storms and floods

The NSW government makes a disaster recovery grant to Vege Co, a primary producer as defined in the Disaster Recovery Funding Arrangements 2018 (PDF 1.2MB), affected by the storms and floods that occurred between 19 February 2021 and 31 March 2021. The payment to Vege Co is made under a category D grant of the Disaster Recovery Funding Arrangements 2018.

This payment is part of the eligible recovery grants under section 59-99 of the ITAA 1997 '2021 floods and storms - recovery grants'.

The NSW Government is required to report that this grant is a type listed or described under a provision of Division 59 of the ITAA 1997 on the TPAR form.

Natural disasters – bushfires

- 2019 to 2020 Bushfires Relief Recovery Payments
  - any bushfire relief recovery or benefits provided by any level of government, including
    - Commonwealth
    - state
    - territory
    - a municipal corporation
    - a local governing body.

Water infrastructure improvement payments

Payments for Sustainable rural water use and infrastructure programs are NANE income if the participant (recipient) chooses to have the payment treated this way. The participant can also choose to treat it as ordinary income.

For more information on the choice options and eligible programs, visit Sustainable rural water use and infrastructure program.

QC 66684

Building and construction services

Lodge a Taxable payments annual report (TPAR) to report payments made to contractors.

Last updated 23 April 2024

When a business operates primarily in building and construction services

If you are running a business primarily in the building and construction industry, you must lodge a *Taxable payments annual report* (TPAR) if you:

- make payments to contractors or subcontractors for building and construction services
- have an Australian business number (ABN).

Payments made to employees are **not** reported in your TPAR.

Each year, you must:

- review if you need to lodge a TPAR
- report these payments to us on your TPAR by **28 August.**

You are considered to be a business that primarily operates in building and construction services if **any** apply:

- in the current financial year, 50% or more of your business income is earned from providing building and construction services
- in the current financial year, 50% or more of your business activity relates to building and construction services
- in the financial year immediately before the current financial year, 50% or more of your business income was earned from providing building and construction services.

See the steps on how to Work out if you need to lodge

To determine if an entity is in the building and construction industry, see Subregulation 64(6): Taxation Administration Amendment Regulation 2012 (No.1)

Example: business primarily in the building and construction industry

FS Builders earns all of its income from building commercial properties for its clients.

FS Builders is primarily in the building and construction industry. This is because 50% or more of its income is from providing building and construction services.

FS Builders must report the total payments it makes to contractors for providing building and construction services in a TPAR.

Example: business primarily in building and construction services

ABC is a property developer. It has purchased a block of land in the Melbourne. It intends to build apartments on the block of land.

ABC has created a separate entity called Upmarket Apartments. This entity manages the project and construction of the apartments.

Upmarket Apartments must report payments to contractors for providing building and construction services.

It must report because 50% or more of its business activity relates to building and construction services in a TPAR.

Example: not all income is from building and construction services

Sascha’s Cabinet Makers is a business that makes and installs custom-made kitchen cabinets.

Cabinet making is a building and construction service activity.

Sascha’s Cabinet Makers also produces and sells ornamental wooden carvings.

Sascha's Cabinet Makers earned the following income from its business activities:

- 45% from cabinet making and 55% from carvings: for 2018–19 income year
- 60% from cabinet making and 40% from carvings: for 2019–20 income year
- 40% from cabinet making and 60% from carvings: for 2020–21 income year.

Sascha's Cabinet Makers must report the payments made to contractors in the 2020 income year in a TPAR. This is because it earned 50% or more of its income from building and construction services in that year.

Although it will not earn 50% or more of its income from building and construction services in the 2021 income year, it still must report payments to contractors in the 2021 TPAR. This is because the financial year immediately before was above 50%.

Example: mining infrastructure

Black Coal establishes a new mining facility that requires the construction of a range of infrastructure.

Black Coal contracts Earl's Earthworks to carry out the work. Earl's Earthworks subcontracts the work.

Black Coal doesn't need to report its payments to Earl's Earthworks. This is because all of its income is from coal mining.

Earl's Earthworks must report payments it makes to subcontractors in a TPAR. This is because it carries on a business primarily in building and construction services.

Example: retail business providing minor building and construction services

Harry's Hardware is a business that sells building equipment to builders and homeowners.

For an additional fee, Harry's Hardware can arrange the installation of certain products, such as a skylight.

Harry's Hardware doesn't report payments to contractors who perform the installation. This is because the business is primarily in retail services and not in building and construction services.

Example: separate entity for building and construction services

Harry’s Hardware sets up a separate business entity called Harry’s Installation Services. This entity installs the products sold by Harry's Hardware.

Harry’s Hardware doesn't report payments made to contractors in a TPAR. This is because it is not carrying on a business primarily in building and construction services.

However, Harry’s Installation Services must report payments it makes to contractors for services in a TPAR. This is because all the income for Harry’s Installation Services is from providing building and construction services (installation of products).

Example: reporting payments to a subcontractor

Robin's Installation Services (principal contractor) contracts Simone (subcontractor) to install products.

Simone can't complete all the work, so she subcontracts some of the work to Bill (subcontractor).

Robin's Installation Services must report the payments it makes to Simone in a TPAR.

If Simone is carrying on a business that is primarily building and construction services, she must report payments she makes to Bill in a TPAR.

What are building and construction services

Only report payments you make to contractors for building and construction services.

Contractors can be sole traders, companies, partnerships or trusts.

The definition of building and construction services is broad. It can include any of the activities listed below if they are performed on, or in relation to, any part of a building, structure, works, surface or sub-surface:

- alteration
- assembly
- construction
- demolition
- design
- destruction
- dismantling
- erection
- excavation
- finishing
- improvement
- installation
- maintenance, excluding the maintenance, service or repairs of equipment and tools
- management of building and construction services
- modification
- organisation of building and construction services
- removal
- repair, excluding the service or repairs of equipment and tools
- site preparation.

Examples of building and construction services

The following occupations and work activities satisfy the definition of building and construction services:

- architectural work, including drafting and design
- asphalt and bitumen work
- assembly, installation or erection of prefabricated houses
- block laying
- bricklaying
- building of room components, (for example, kitchens, bathroom components, laundry components, cupboards and similar components)
- cabinet making, including joinery and off-site fabrication for installation at a building site
- cable laying
- communications construction
- concreting, including formwork, pouring and finishing
- construction and sealing roads
- construction management
- decorating
- demolition
- distribution line construction
- drainage work
- dredging
- earthworks
- electrical machinery, heavy, installation (on-site assembly)
- electrical work, including electrical inspection
- electrical construction
- elevator and escalator installation and work

- engineering
- equipment rental with operator, (if there is no operator, it is rental of a good and not a building and construction activity
- erection of frames
- erection of scaffolding
- excavation and grading
- fencing
- finishing
- flood control system construction
- flooring, (for example, tiling, laying carpet, laying linoleum, timber flooring, floating floors, resilient flooring, slate tiles and similar flooring)
- foundation work
- gas plumbing
- glass and glazing work
- hanging or installing doors
- installation of fittings
- installation of hard-wired alarm systems,(for example, security, fire, smoke and similar alarms)
- installation of hot water systems
- installation of prefabricated components, (for example, kitchens, bathroom components, laundry components, cupboards and similar components)
- installation of prefabricated temperature-controlled structures
- installation of septic tanks
- installation of solar devices, (for example, hot water or electricity connections)
- installation of tanks
- installation of window frames
- installation of windows

- installation or work on devices for heating and cooling
- insulation work, (for example, walls, roofs, windows and similar structures)
- internet infrastructure construction
- irrigation system construction
- land clearing
- landscaping construction, including paving and design
- levelling sites
- painting,(for example, internal and external surfaces, including roofs)
- pile driving
- pipeline construction
- plastering or other wall and ceiling construction
- plumbing work, including plumbing inspection
- preparation of site
- project management
- rendering or other internal or external surface finishes
- retaining wall construction
- river work construction
- roofing and guttering
- sewage or stormwater drainage system construction
- stonework
- surveying
- swimming pool installation
- swimming pool construction,(for example, below ground concrete or fibreglass)
- tiling, (for example, walls and similar structures)
- timber work

- wallpapering
- waterproofing interior and exterior surfaces
- weatherboarding.

Examples of buildings, structures, works, surfaces or sub-surfaces

The following is a list of what we consider to be buildings, structures, works, surfaces or sub-surfaces:

- aerodrome runways
- apartments
- breakwaters
- bridges
- canals
- commercial buildings
- communications, internet and electrical infrastructure
- dams
- duplex houses
- electricity power plants
- elevated highway
- flats
- footpath, kerb and guttering
- furnaces
- garages
- golf courses
- harbour works
- high-rise flats
- highways
- housing buildings, including prefabricated housing

- industrial buildings
- jetties
- lakes
- mine sites
- office buildings
- oil refineries
- parking lots
- pipelines
- power plants
- railways
- roads
- semi-detached houses
- sewage storage and treatment plants
- sheds
- sports fields
- streets
- television or radio transmission towers
- tunnels
- water tanks
- waterworks.

Examples: inspections and certifications

Joe's Builders was contracted by a property developer to build a 15-storey building.

Joe's Builders engaged Oz Management, to certify each stage of the building work.

Oz Management followed the project through to the end. It carried out the building inspections and issued the occupancy

permit.

Joe's Builders must report the total payments it made to Oz Management for the inspections and certification in a TPAR.

Example: testing and tagging

LA Plumbing is a business primarily in building and construction services. It engages City Spark to test and tag the electrical equipment and tools used in its business.

City Spark's business is to test electrical appliances to ensure they are safe.

The payments LA Plumbing makes to City Spark for testing and tagging are **not** reported in a TPAR. This is because the activity is not a building and construction service.

Example: equipment hire with or without an operator

Total Machinery is an equipment hire store. It offers plant and machinery for hire to businesses providing building and construction services. Equipment for hire includes bobcats, scaffolding and tippers (dry hire).

Total Machinery can also provide the equipment with an operator (wet hire) for an additional fee. Wet hire is a building and construction service.

A builder who hires a bobcat with an operator must report the payment it makes to Total Machinery in a TPAR. This is because the builder is paying for a building and construction service, not just equipment hire.

QC 51593

Cleaning services

When a business providing cleaning services must lodge a TPAR to report payments made to contractors.

Last updated 23 April 2024

When your business provides cleaning and other services

You must lodge a *Taxable payments annual report* (TPAR) if all conditions are met:

- your business provides cleaning services to other people or businesses
- you paid contractors or subcontractors to provide these cleaning services on behalf of your business
- your business has an Australian business number (ABN).

Payments made to employees are **not** reported in your TPAR.

Each year, you must:

- review if you need to lodge a TPAR
- report these payments to us on your TPAR by **28 August**.

If cleaning services are only part of what your business provides, you may need to fill out a TPAR.

You should:

- work out how much of your business income came from cleaning services
- add up the money your business was paid for providing cleaning services for the financial year, a financial year is the 12 months from 1 July to 30 June
- include payments for services provided by both employees and contractors or subcontractors

- work out the total amount of your business income for the year.

If the total payments, you receive for cleaning services are:

- 10% or more of your gross business income: you must lodge a TPAR
- less than 10% of your gross business income: you don't lodge a TPAR.

You can also choose to lodge a TPAR even if you are:

- under the 10% threshold (see examples below)
- unsure if you will be under the threshold.

See the steps on how to Work out if you need to lodge

Example: business providing cleaning and other services

Jehan Building has an ABN and provides building maintenance services. These services include office cleaning.

Jehan Building uses both employees and contractors to perform the office cleaning work.

Jehan Building works out the following amounts for the financial year:

- current goods and services tax (GST) turnover = $100,000
- total payments received for cleaning services = $10,000
- total payments paid to contractors = $5,000
- total payments paid to employees = $6,000.

To work out if they need to lodge a TPAR, Jehan Building calculates:

> **$10,000** (total payments received for cleaning services) multiplied by **100**
>
> ÷ **$100,000** (total business income)
>
> = **10%.**

Jehan Building must lodge a TPAR. This is because the payments they received for cleaning services ($10,000) is 10% of their total

business income for that year ($100,000).

In a TPAR, they need to report the total amount (adding up to $5,000) they paid to each of their contractors for cleaning services.

They don't include the $6,000 for payments made to their employees. This is because the TPAR is for reporting payments to contractors, not employees.

Example: business selling cleaning products and occasionally providing cleaning services

Cleaners 123 has an ABN and sells cleaning products.

Occasionally, customers that purchase their cleaning products also engage them to provide cleaning services.

Cleaners 123 hires contractors to provide the cleaning services for these customers.

At the end of the financial year, Cleaners 123 calculates the total payments received for cleaning services. If this is 10% or more of their current or projected business income, they must report payments made to contractors for cleaning services in a TPAR.

Examples of cleaning services

Cleaning services can include, but are not limited to, the following cleaning activities:

- carpet
- chimney
- exterior, except sandblasting
- gutter
- interior
- park and park facilities

- road and street sweeping
- swimming pool.

The cleaning services can be done on:

- buildings
- equipment
- events, including:
  - agricultural
  - cultural
  - entertainment
  - scientific
  - staging of sporting
  - technological
- exhibitions
- industrial machinery
- places
- residences. For example, homes
- surfaces
- structures
- transport vehicles, including:
  - airplanes
  - buses
  - cars and other motor vehicles
  - ferries
  - ships
  - trains
  - trams
  - trucks.

Example: cleaning business reporting contractor payments for labour and materials

Cleanest Management is a cleaning business with an ABN. It supplies cleaning services.

Cleanest Management hires a contractor to complete the cleaning work. As part of the agreement, the contractor provides their own cleaning products.

At the end of the month, the contractor provides Cleanest Management with a tax invoice for $3,300 (GST inclusive). The invoice is for their cleaning services and the cleaning products purchased and used for the job.

Over the year, the contractor's payments for cleaning services provided to Cleanest Management total $39,600.

Cleanest Management must include the amount of $39,600 when reporting payments made to the contractor in a TPAR.

For a simple version of this content, see TPAR for cleaning services – Easier to read information

QC 56821

Courier services

When a business providing courier and delivery services must lodge a TPAR to report payments made to contractors.

Last updated 23 April 2024

When your business provides courier and other services

You must lodge a *Taxable payments annual report* (TPAR) if:

- your business provides courier services to other people or businesses
- you paid contractors or subcontractors to provide these courier services on behalf of your business
- you have an Australian business number (ABN).

Payments made to employees are **not** reported in your TPAR.

Each year, you must:

- review if you need to lodge a TPAR
- report these payments to us on your TPAR by **28 August.**

If courier services are only part of what your business provides, you may need to fill out a TPAR.

You should:

- work out how much of your business income came from courier services
- add up the money your business was paid for providing courier services for the financial year, a financial year is the 12 months from 1 July to 30 June
- include payments for services provided by both employees and contractors or subcontractors
- work out the total amount of your business income for the year.

If an arrangement with your customer involves providing both goods and courier services, determine if the courier services are either:

- **composite supply** of delivering the goods: delivery is essential to the supply of the goods, the delivery involved is not a 'courier service'
- **mixed supply** of courier services and goods: the delivery part of the service is a large cost or could be made as a separate supply, (for example, the delivery part is a 'courier service).'

If the total payments, you receive for courier or delivery services are:

- 10% or more of your gross business income: you must lodge a TPAR
- less than 10% of your gross business income: you do **not** lodge a TPAR.

From **1 July 2019**, if your business provides courier and road freight services, you must combine the payments you receive for both services. Do this when you work out if you need to lodge a TPAR.

You can also choose to lodge a TPAR even if you are:

- under the 10% threshold
- unsure if you will be under the threshold.

See the steps on how to Work out if you need to lodge a TPAR

Example: business providing food delivery services to restaurants

Immediate Food is a company with an ABN that picks up and delivers food from restaurants to customers.

Customers contact a restaurant directly to place their order. The restaurant uses delivery drivers subcontracted by Immediate Food to deliver the food.

Immediate Food charges the restaurants for the delivery service they provide.

Immediate Food is supplying a courier service because it is delivering the food to customers on behalf of the restaurants.

At the end of the financial year, the total payment Immediate Food receives for courier services is 15% of their current business income. Therefore, Immediate Food must report the total payments made to each subcontractor for courier services in a TPAR.

The restaurants that partner with Immediate Food are offering their takeaway customers a choice. Customers can either pick up their order from the restaurant or have it delivered to them (by Immediate Food).

Therefore, the restaurants are also supplying courier services when they deliver customer orders through Immediate Food.

At the end of the financial year, if the total payment the restaurants receive for courier services is 10% or more of their

current business income, they must lodge a TPAR. Their TPAR will report payments they made to Immediate Food.

Example: takeaway restaurant charges for some deliveries

Wai's Pizza is a business with an ABN that operates a dine in and takeaway pizza restaurant. Wai's Pizza also offers a delivery service for customers' orders.

For orders under $50, Wai's Pizza charges $10 for deliveries. For orders over $50, delivery is free.

Wai's Pizza uses contractors to deliver pizza to customers.

When calculating total payments for courier services, Wai's Pizza does **not** include delivered orders over $50. This is because Wai's Pizza did not receive any delivery fees from these orders.

Wai's Pizza traded for the full financial year. Therefore, they can use their current business income to work out if they need to lodge a TPAR.

For example:

- current business income = $100,000
- total payments for courier services = $5,000 (delivery fees for orders less than $50).

To work out if they need to lodge a TPAR, Wai's Pizza calculates:

> $5,000 (payments for courier services) ÷ $100,000 (current business income) × 100 (to get the percentage) = 5%

The $5,000 received in delivery fees is 5% of their total business income for the financial year. Therefore, Wai's Pizza does **not** lodge a TPAR.

Examples of courier services

Courier services are when items or goods are collected from or delivered to any place in Australia using the following methods:

- bicycle or other non-powered means of transport
- drones
- on foot
- vehicles, including:
  - car
  - motorcycle
  - motorised scooter
  - station wagon
  - truck
  - ute
  - van.

Courier services are usually door-to-door services. These services are used for specialty deliveries or for small parcels or packages.

Goods transported using courier services mostly include parcels, packages, letters and food.

If you sell goods and give the option of a delivery service, you are supplying a courier service.

Courier services don't include:

- delivering goods your business provides, (for example, if delivery is the only way your customers can receive the goods)
- passenger transport services, (for example, buses and taxis)
- freight transport from one location to another, this includes transporting large quantities of items, goods or commodities by:
  - air
  - rail
  - road, this is usually by heavy vehicle trucks or larger vehicles
  - sea.

Example: online florist hires a contractor to deliver flowers to customers

Daisy Bouquet is an online florist without a physical shopfront. Daisy Bouquet has an ABN.

Customers buy flowers from Daisy Bouquet's website. The flowers are delivered by courier. There is no option for the customer to collect the flowers themselves.

The courier drivers are contractors hired by Daisy Bouquet.

Daisy Bouquet charges customers a purchase and delivery fee. This is because customers can only receive the flowers they purchase by delivery.

Therefore, Daisy Bouquet is not supplying a courier service when it sells flowers to customers. This is even though it charges customers a fee for delivery.

Daisy Bouquet doesn't lodge a TPAR.

For a simple version of this content, see TPAR for courier and road freight services – Easier to read information

QC 56822

Information technology services

When a business providing IT services must lodge a Taxable payments annual report to report payments to contractors.

Last updated 8 September 2026

When your business provides IT and other services

You must lodge a *Taxable payments annual report* (TPAR) if all conditions are met:

- your business provides information technology (IT) services to other people or businesses
- you paid contractors or subcontractors, in Australia or overseas, to provide these IT services on behalf of your business
- you have an Australian business number (ABN).

Payments made to employees are **not** reported in your TPAR.

Each year, you must:

- review if you need to lodge a TPAR
- report these payments to us on your TPAR by **28 August**.

If IT services are only part of what your business provides, you may need to fill out a TPAR.

You should:

- Work out how much of your business income came from IT services.
- Add up the money your business was paid for providing IT services for the financial year. A financial year is the 12 months from 1 July to 30 June.
- Include payments for services provided by both employees and contractors or subcontractors.
- Work out the total amount of your business income for the year.

If the total payments, you receive for IT services are:

- 10% or more of your gross business income – you must lodge a TPAR
- less than 10% of your gross business income – you don't lodge a TPAR.

You can also choose to lodge a TPAR even if you are:

- under the 10% threshold
- unsure if you will be under the threshold.

See the steps on how to Work out if you need to lodge.

Example: IT company using both employees and contractors

Goodtime Software has an ABN and develops accounting software for clients.

An accounting firm uses Goodtime to write an accounting software suite tailored to the needs of the firm.

Goodtime develops software for the accounting firm. It also provides ongoing software patches to fix bugs.

The software is not produced for general sale or distribution.

Goodtime is providing an IT service because:

- The software was developed for the client for which Goodtime was contracted.
- The writing of software patches for this accounting software is considered an IT service. This is because the patch was written to address issues in the accounting software specifically developed for the client.

Goodtime has:

- employees to develop the accounting software
- contractors to write patches.

At the end of the financial year, the total payments Goodtime received for IT services is 68% of its gross business income. Contractors made up 30% of these payments.

Goodtime needs to report the payments made to its contractors on a TPAR. This is because the contractors are providing an IT service on behalf of Goodtime.

Goodtime doesn't report the payments made to its employees on a TPAR. Instead, they report these payments in Single Touch Payroll (STP).

Engaging overseas contractors

If you are providing a relevant IT service and engaging a contractor to provide that service on your behalf, the payment to that contractor is reported in the TPAR.

Contractors can be located outside of Australia and may not have an ABN. There is no exclusion based on the location or tax residency of the payee.

If an ABN is not provided, you may need to withhold payment under the pay as you go (PAYG) withholding arrangements.

Examples of IT services

IT services can be completed at a work site or online.

Some examples of IT services include:

- computer facilities management
- computer hardware consulting
- computer network systems design and integration
- computer programming
- computer software consulting
- customised software development
- internet and web design consulting
- IT consulting
- software installation
- software simulation and testing
- systems analysis
- technical support.

Examples of activities that are **not** IT services include:

- using IT hardware or software in your business to provide a service (other than an IT service)
  - for example, you would not be providing an IT service if your business uses software to operate an accounting, project management or word processing business

- mass producing computer software. For example, reproduction of recorded media
- the leasing or hiring out of computers or other data processing equipment
- providing data processing services or computer data storage and retrieval services
- installing computer cables.

Example: company designing local area networks for large businesses

Whiz Networking has an ABN and provides the following services to its clients:

- design, development, installation and testing of local area networks and intranets
- ongoing technical support.

Whiz Networking uses contractors to:

- install and test the network hardware
- develop, install and test the intranet
- provide ongoing technical support.

The services Whiz Networking provides to its clients makes up 40% of its business income. It must report in a TPAR the payments made to contractors for these IT services.

QC 57697

Road freight services

When a business providing road freight services must lodge a Taxable TPAR to report payments made to contractors.

Last updated 23 April 2024

When your business provides road freight and other services

You must lodge a *Taxable payments annual report* (TPAR) if all conditions are met:

- your business provides road freight services to other people or businesses
- you paid contractors or subcontractors to provide these road freight services on behalf of your business
- you have an Australian business number (ABN).

Payments made to employees are **not** reported in your TPAR.

Each year, you must:

- review if you need to lodge a TPAR
- report these payments to us on your TPAR by **28 August.**

If road freight services are only part of what your business provides, you may need to fill out a TPAR.

You should:

- work out how much of your business income came from road freight services
- add up the money your business was paid for providing road freight services for the financial year, a financial year is the 12 months from 1 July to 30 June
- include payments for services provided by both employees and contractors or subcontractors
- work out the total amount of your business income for the year.

If an arrangement with your customer involves providing both goods and road freight services, you need to determine if the road freight services are either:

- **composite supply** of delivering the goods: the delivery is essential, ancillary or incidental to the supply of the goods, the delivery

involved is not a 'road freight service'

- **mixed supply** of road freight services and goods: the delivery part of the service is a large cost or could be made as a separate supply, the delivery part is a 'road freight service.'

If the total payments, you receive for road freight services are:

- 10% or more of your gross business income: you must lodge a TPAR
- less than 10% of your gross business income: you don't lodge a TPAR.

From **1 July 2019**, if your business provides road freight and courier services, combine the payments you receive for both services. Do this when you work out if you need to lodge a TPAR.

You can also choose to lodge a TPAR even if you are:

- under the 10% threshold (see examples below)
- unsure if you will be under the threshold.

See the steps on how to Work out if you need to lodge a TPAR

Example: business providing courier and road freight services

Transport Traders is a business that:

- has an ABN
- supplies both road freight and courier services.

To transport bulk goods and deliver parcels for clients, Transport Traders uses contractors that provide their own vehicles. Contractors are used in both the road freight and courier parts of its business.

In the financial year, Transport Traders works out that:

- the current business income for Transport Traders is $7 million
- amounts received for road freight services is $6.4 million
- amounts received for courier services is $600,000.

Transport Traders must add together the total amounts received for road freight and courier services. This is because road freight

and courier service are counted as one category for TPAR reporting.

The total payments Transport Traders received for road freight and courier services is 100% of their current business income for the financial year.

Transport Traders must report in a TPAR the payments made to contractors that provided these services on its behalf.

Examples of road freight services

Road freight services can include:

- furniture removal
- log haulage
- road freight forwarding
- road vehicle towing services
- transportation of goods by road
- truck hire with a driver.

'Transportation of freight by road' includes the transport of:

- goods:
  - in a raw or natural state
  - in a wholly or partly manufactured state
  - solid, liquid or gaseous in nature
- livestock
- material
- merchandise
- wares.

Typically, goods will be sent by road freight where the goods are transported in bulk using large vehicles.

Road freight services don't include:

- passenger transport services such as buses and taxis

- courier services: however, from 1 July 2018, these services must be reported in a TPAR
- operating road freight terminals
- providing crating and packing for road freight transport
- leasing or hiring trucks without drivers.

Example: business providing road freight services

Longhaul is a business that has an ABN. It has an agreement to transport a consignment of bulk groceries to a supermarket in a remote town.

There is only one main road to this town. Heavy vehicles cannot travel on the road.

Longhaul divides the consignment into smaller loads. To transport groceries to the supermarket, Longhaul uses contract drivers. These contractor drivers use vans to travel to the remote town and transport the groceries.

Longhaul is considered to be supplying a road freight service, not a courier service. This is because the agreement is to transport a bulk quantity of groceries from one location to another. The form of transport does not change the service provided.

Longhaul is operational for the full financial year. Its total payments for road freight services is 20% of its total business income. Longhaul must report in a TPAR the payments made to the contract drivers.

Example: freight forwarding services

Rapport Freight has an ABN and provides freight forwarding services.

Rapport Freight sometimes uses contractors to provide freight forwarding services on Rapport Freight's behalf. These contractors supply their own vehicles.

Rapport Freight is engaged to transport a large consignment of new cars for a car company. The cars arrive at a port in Fremantle. Rapport Freight uses its contractors to transport these cars by road to the car company's warehouse in Melbourne.

Rapport Freight's transportation of the consignment of cars is by road. The consignment of cars is a road freight service.

Rapport Freight has been operating for the full financial year.

At the end of the financial year, the total payments Rapport Freight received for road freight services is more than 10% of its total business income.

Rapport Freight must report in a TPAR the payments it makes to contractors for these services.

QC 57698

Security, investigation or surveillance services

When a business providing security, investigation or surveillance services must lodge a TPAR for contractor payments.

Last updated 23 April 2024

When your business provides security, investigation, surveillance and other services

You must lodge a *Taxable payments annual report* (TPAR) if:

- your business provides security, investigation or surveillance services to other people or businesses

- you paid contractors or subcontractors to provide these security, investigation or surveillance services on behalf of your business
- you have an Australian business number (ABN).

Payments made to employees are **not** reported in your TPAR.

Each year, you must:

- review if you need to lodge a TPAR
- report these payments to us on your TPAR by **28 August.**

If security, investigation or surveillance service are only part of what your business provides, you may need to fill out a TPAR.

You should:

- work out how much of your business income came from security, investigation or surveillance services
- add up the money your business was paid for providing security, investigation or surveillance services for the financial year, a financial year is the 12 months from 1 July to 30 June
- include payments for services provided by both employees and contractors or subcontractors
- work out the total amount of your business income for the year.

If the total payments, you receive for security, investigation or surveillance services are:

- 10% or more of your gross business income: you must lodge a TPAR
- less than 10% of your gross business income: you don't lodge a TPAR.

You can also choose to lodge a TPAR even if you are:

- under the 10% threshold
- unsure if you will be under the threshold.

See the steps on how to Work out if you need to lodge

Example: business providing alarms, monitoring and response services

Response Now has an ABN and provides monitoring and response services.

These services include:

- the sale and installation of security alarms and cameras
- alarm monitoring
- on-call rapid response teams for crowd control situations.

Response Now identifies the alarm monitoring and crowd control services they provide are a security, investigation and surveillance service. This is because the services they provide involve watching and protecting individuals and property.

Response Now uses contractors to complete these services. These service also make up 20% of Response Now's total business income.

Response Now must lodge a TPAR. On their TPAR, they report payments made to contractors for alarm monitoring and crowd control services.

Response Now doesn't need to report payments made to contractors that sell or install security alarms and cameras on their behalf. This is because these services are not reportable.

Example of security, investigation or surveillance services

Security services

Security services include patrolling, protecting, screening, watching or guarding any people, premises or property by any means.

Investigation services

Investigation services include searching inquiries by any means into one or more specific individuals or matters. The purpose of these inquiries is to decide on the facts or gather evidence.

Investigation services:

- relate specifically to security and surveillance

- involve more than information gathering
- don't include routine record or police checks, or telemarketers conducting surveys.

Surveillance services

Surveillance services include watching or observing an area or location and monitoring security systems. These services may overlap with security services.

Examples of security, investigation or surveillance activities include:

- alarm monitoring and response
- armoured car service
- body guarding or close personal protection
- burglary protection
- crowd, event or venue control
- detective agency service
- lock smithing
- night watch service
- operating a security control room or monitoring centre
- operating security screening equipment,(for example, prohibited item detectors, x-ray scanners and explosive trace detection)
- security guard service.

Security, investigation or surveillance services don't include:

- academic or market research
- manufacture or retail of security, investigative or surveillance devices, (for example, security alarms, cameras or voice recorders)
- manufacture, retail, installation, maintenance or repair of fire alarm systems
- police services
- providing aerial surveying or mapping services
- providing key cutting or duplication services

- surveillance of country borders.

QC 57699

Lodge your TPAR

Work out how you can lodge your Taxable payments annual report (TPAR).

Last updated 29 August 2025

> **TPAR paper lodgments**
>
> TPAR paper lodgments are no longer accepted after 28 August 2025. For more information on online lodgment see Lodge your TPAR.

How to lodge your TPAR

If you are a sole trader, business, tax professional or government entity, this information will help you lodge your *Taxable payments annual report* (TPAR).

The TPAR is due by **28 August** each year.

Watch the video for more information on how to lodge your TPAR:

Media: How to lodge your Taxable Payments Annual Report (TPAR). https://publish.viostream.com/play/bd1bdiunjr5ooe (**Duration:** 1:01)

Prepare to lodge your TPAR

Before you lodge, you should:

- keep records, including the contractor's:
  - name
  - address

  - Australian business number (ABN)
  - amount you paid, including goods and services tax (GST)
- check if your business software can prepare and lodge the TPAR.

For more information see the TPAR contractor details you must report.

Watch to learn how to keep good records for your TPAR:

Media: How to keep good records for TPAR. https://tv.ato.gov.au/ato-tv/media?v=bd1bdiunjr5×3p (**Duration:** 1:06)

Lodging your TPAR

To meet your reporting obligations, lodge using the method that works for your situation.

If you don't need to lodge, see TPAR Non-lodgment advice.

To update or correct the payee (contractor) details, see Amend a lodged TPAR.

Sole traders and businesses

Use business software if:

- it is SBR-enabled software
- your business can create a TPAR data file to the required Taxable payments annual reporting specification (lodge through Online services for business using the file transfer function).

If you don't have business software, use one of the following:

- Online services for business
  - to use this service, you need an ABN and to set up your Digital ID and Relationship Authorisation Manager (RAM)
  - select **Lodgments** then **Taxable payments annual reporting**
  - this service allows you to:
    - save and resume your draft TPAR before lodging

    - confirm previous lodgment dates and access receipt IDs in the **History** section

- Online services for individuals and sole traders
    - select **Tax**, **Lodgments** and then **Taxable payments annual report**
    - this service allows you to:
        - save and resume your draft TPAR before lodging
        - confirm previous lodgment dates and access receipt IDs in the **History** section
- your registered tax or Business activity statements (BAS) agent.

Tax professionals

Tax and BAS agents can lodge a TPAR for clients using business software if:

- it is SBR-enabled software
- your business can create a TPAR data file to the required Taxable payments annual reporting specification, (lodge through Online services for business using the file transfer function).

If you don't have business software, use Online services for agents.

Online services for agents allows you to:

- view a client's outstanding TPARs in the **For action** screen or under **Lodgments**
- lodge TPARs for your clients through the online form
- save and resume draft TPARs for your clients before lodging
- confirm previous lodgment dates and access receipts in the **History** section.

Government entities

Use business software if:

- it is SBR-enabled software
- your business can create a TPAR data file to the required Taxable payments annual reporting specification, (lodge through Online

services for business using the file transfer function).

If you don't have business software, use Online services for business:

- to use this service, you need an ABN and to set up your Digital ID and Relationship Authorisation Manager (RAM)
- select **Lodgments** then **Taxable payments annual report**.

Online services allow you to:

- save and resume your draft TPAR before lodging
- confirm previous lodgment dates and access receipt IDs in the **History** section.

TPAR contractor details to report

Contractor information must be provided when completing a Taxable payment annual report (TPAR).

TPAR Non-lodgment advice

If you don't need to lodge a Taxable payments annual report (TPAR), you can submit a Non-lodgment advice form.

Amend a lodged TPAR

How to amend a lodged Taxable payments annual report (TPAR) form to correct payee (contractor) details and amounts.

QC 51597

TPAR contractor details to report

Contractor information must be provided when completing a Taxable payment annual report (TPAR).

Last updated 20 October 2026

Contractor details we need

Businesses and government entities must provide contractor (payee) details when completing a *Taxable payments annual report* (TPAR). You can also give these details to contractors.

For each contractor you pay, you must include the following details in your TPAR:

- Australian business number (ABN), if known
  - if a contractor's ABN changed during the year, include each ABN for that contractor
- name (business name or individual's name)
- address
- total amounts for the financial year in whole dollars only (excluding cents) of the
  - gross amount paid, including goods and services tax (GST) and any tax withheld
  - total GST you paid them
  - total tax withheld where an ABN was not quoted.

If you're a government entity, you must report:

- if a *Statement by a supplier* was provided
- details of any grants paid to people or organisations that have an ABN, including the
  - date the grant was paid
  - name of the grant or grant program.

To tell us when a grant is listed under Division 59 of the *Income Tax Assessment Act 1997* as non-assessable non-exempt (NANE) income – answer 'yes' to this question in the TPAR.

We may ask for extra information about your contractors, including their:

- phone number
- email address

- bank account details (if they are paid by electronic bank transfer).

Checking contractor ABN details

When you receive an invoice:

- check that the ABN on the invoice matches the ABN on your record for that contractor
- ensure you create a new contractor record, if necessary.

Check your contractor's details (including ABN, name and GST registration) are correct by using ABN Lookup or the ATO app.

Payee information statement

You don't need to provide contractors with any details of the information you have reported to us on a TPAR.

If you choose to provide information to a contractor, you can use the Payee information statement (PDF, 116KB)

Complete it by:

- filling in the form online and saving it to your device
- printing the form and filling it in by hand.

The amounts reported on the Payee information statement are the total amounts you have reported to us. The amounts are in whole dollars and don't include cents.

If you create a new statement to correct one that was previously given to a contractor, write 'amendment' on the top of the new form.

The statement is for your and your contractor's records only. Don't send this to us.

QC 66685

TPAR Non-lodgment advice

If you don't need to lodge a Taxable payments annual report (TPAR), you can submit a Non-lodgment advice form.

Last updated 23 April 2024

Access the Non-lodgment advice form through ATO online services.

This form:

- allows you to notify multiple years on the same form
- allows you to advise when you do not need to lodge in the future
- allows you to give a reason for not lodging
- validates information entered
- provides a reference number for confirmation
- appears in the lodgment history tab.

Submit a TPAR Non-lodgment advice form

Before you submit a TPAR Non-lodgment advice form, work out if you must lodge a TPAR.

Submitting a TPAR Non-lodgment advice form is based on your situation:

- Businesses, including sole traders
- Tax professionals
- Government entities

Businesses, including sole traders

Submit a TPAR Non-lodgment advice form through either:

- Online services for individuals and sole traders (accessed through myGov)
- Online services for business

Tax professionals

If your clients don't need to lodge a TPAR, submit the TPAR Non-lodgment advice form through:

- Online services for agents (at the client level)

Government entities

Submit the TPAR Non-lodgment advice form through:

- Online services for business

You should lodge a TPAR Non-lodgment advice form if you:

- didn't pay contractors for services or pay any grants to people or organisations with an ABN.

QC 51598

Amend a lodged TPAR

How to amend a lodged Taxable payments annual report (TPAR) form to correct payee (contractor) details and amounts.

Last updated 20 October 2026

> **TPAR paper lodgments**
>
> TPAR paper lodgments are no longer accepted after 28 August 2025. For more information on online lodgment see Lodge your TPAR.

Amend amounts reported

You can amend a lodged *Taxable payments annual report* (TPAR) form and update the payee (contractors) amounts and details reported. The lodged amendment may take up to **28 days** to process.

Amend a lodged TPAR when the amounts (excluding details) reported for payees are incorrect.

Incorrectly reported amounts include:

- total goods and services tax (GST)
- gross amount paid
- total tax withheld where the Australian business number (ABN) was not quoted.

Include all the details for each payee that you are amending. The details must be exactly as they appeared in your original lodgment, except the amended amounts for the payee. Report all amended amounts in whole dollars only, don't include cents.

Correct payee details

If your original TPAR included any incorrect details for a payee (excluding amounts), you don't need to submit an amended report.

Instead, correct this information by sending us the details online.

The following details can be corrected:

- ABN
- name of the payer or payee
- grant name (government entities only)
- incorrect financial year.

Send us:

- the correct information, including
  - the payee or payer details (or both) that were reported and need to be corrected
  - the payee or payer details (or both) as they should have been reported
  - the correct grant name
- your ABN
- your name
- your contact details: email address or phone number (we may need to contact you)
- the financial year of the TPAR (for example, 2018 TPAR)

- the reason for the change or an explanation of how you made the mistake.

If you're a tax professional, send the information to us by Practice mail using Online services for agents.

Correct payee details online

Use Online services for business to send us the correct payee details online.

You can:

1. Sign in to Online services for business.
2. Select **Communication** from the top menu, then **Secure mail**.
3. Select **New** and then from the **Topic** drop-down list, select **Debt and lodgment**.
4. Select **Taxable payments annual report** from the **Subject** menu.
5. Attach any files and provide the correct information.
6. Complete the declaration and then **Send**.

Add new payees

To add a new payee, you need to lodge another TPAR, including:

- all your information as the payer
- the information for the new payee or payees.

Lodge an amended TPAR form

If your report was lodged online using business software, generate an amended report using your software.

If your report wasn't lodged using business software, lodge an amended TPAR form online.

Registered tax and business activity agent (BAS) agents can lodge TPAR amendments for their clients through Online services for agents.

Lodge your amendment online

The TPAR online form is available through ATO online services for individuals and sole traders (accessed through myGov).

It's also available in Online services for business.

To lodge an amendment in ATO online services for individuals

1. Select **Tax** then **Lodgments** from the top menu.
2. Select **Taxable payments annual report**.
3. Select the **History** tab.
4. Select **Lodge/Amend**.
5. Select the financial year using the drop-down menu.
6. At **Payee details** select **Add**.
7. Select **Payee amendment**.
8. Provide all the payee information.
9. Click **Save and continue**.
10. **Add** any other payees where you need to amend information.
11. Once you have provided accurate information, complete the declaration then **Submit**.

To lodge an amendment in Online service for business

1. Select **Lodgments** then **Taxable payments annual report**.
2. Select the **History** tab.
3. Select **Prepare/Amend**.
4. Select the financial year using the drop-down menu.
5. At **Payee details** select **Add**.
6. Select **Payee amendment**.
7. Provide all the payee information.
8. Click **Save and continue**.
9. **Add** any other payees where you need to amend information.
10. Once you have provided accurate information, complete the declaration then **Submit**.

QC 51599

Taxable payments reporting and contractors

Lodge a Taxable payments annual report (TPAR) to report payments made to contractors for providing certain services.

Last updated 17 July 2026

Reporting payments for contractors

As part of the Taxable payment reporting system (TPRS), many businesses lodge a Taxable payments annual report (TPAR) to report payments made to contractors for providing the following services:

- building and construction
- cleaning
- courier
- information technology (IT)
- road freight
- security, investigation or surveillance

If you work as a contractor providing any of these services, remember to include all your income on your tax return.

To help you get it right, we can include information reported to us about contractor payments to you in our:

- pre-filling service – if you're a sole trader, you or your registered tax agent may use our pre-filling service to easily include these payments in your tax return
- reported transactions in ATO online platforms – these records give you transparency about the data that has been provided to us about your business transactions.

Why we collect this information

Collecting information about contractor payments in the TPAR helps us:

- identify contractors who do not meet their tax obligations so we can let them know and help them correctly report their income
- make sure businesses aren't disadvantaged by competitors who don't declare all their income.

What's new for Tax Time 2026 – pre-fill for individuals in business

If you work as a contractor providing TPRS services, amounts reported to the ATO through TPAR will now be pre-filled in your tax return. Pre-fill securely imports verified data into your return and reduces manual entry, helping you get things right the first time.

Most TPAR data will only be available after 28 August each year. Lodging in July or early August means this information may not appear yet. This could lead to omissions, the need for amendments, and repayment of refunds later. Lodging after 28 August gives you the best experience and reduces risk of errors.

You can check, update and confirm any pre-filled information before you lodge. If you change a pre-filled amount, you will be asked to select a short reason code explaining why.

TPAR information is reported on a cash basis. If you return your business income on an accruals basis, the pre-filled information may not match your records because some income may be assessable in a different income year.

If you need to adjust the pre-filled information for this reason:

- select the **Other** reason code
- type 'Accruals' in the text box provided.

For more information, see:

- pre-fill availability
- what you need to report in your income tax return
- what to include in your business's assessable income

Other contractor tax obligations

See information to help you stay on top of your other tax and super obligations when working as a contractor, including:

- what you need to do when starting a business
- tax registrations you may need
- keeping records

QC 68082

Due dates for lodging and paying

Key lodgment and payment dates for business.

Last updated 2 March 2023

Keep up with key dates for small businesses

Our due dates by month and due dates by topic give you key dates to help you lodge and pay on time.

Due date falling on a weekend or public holiday

When a due date falls on a Saturday, Sunday or public holiday, you can lodge or pay on the first business day after without incurring a penalty or general interest charge.

Substituted accounting periods

The income tax due dates are for entities that balance on 30 June – that is, at the end of the Australian financial year. They don't apply to entities that use a substituted accounting period.

If you need more time to lodge

If you prepare and lodge your own return and need additional time, phone us before the due date on **13 28 66** during available hours.

Due dates by month

Key lodgment and payment dates for business - arranged by month.

Due dates by topic

You need to lodge a tax return each year to report your assessable income and claim deductions. You may also need to lodge yearly reports or returns for PAYG withholding, fringe benefits tax, GST, and the taxable payments reporting system. This topic explains what to report, when and how.

QC 32061

Due dates by month

Key lodgment and payment dates for business - arranged by month.

Last updated 16 September 2014

Follow the links below to check lodgment and payment dates for a given month:

- July
- August
- September
- October
- November
- December
- January

- February
- March
- April
- May
- June

See also:

- Due dates by topic

July

Key lodgment and payment dates for business for July.

August

Key lodgment and payment dates for business for August.

September

Key lodgment and payment dates for business for September.

October

Key lodgment and payment dates for business for October.

November

Key lodgment and payment dates for business for November.

December

Key lodgment and payment dates for business for December.

January

Key lodgment and payment dates for business for January.

February

Key lodgment and payment dates for business for February.

March

Key lodgment and payment dates for business for March.

April

Key lodgment and payment dates for business for April.

May

Key lodgment and payment dates for business for May.

June

Key lodgment and payment dates for business for June.

QC 32019

July

Key lodgment and payment dates for business for July.

Last updated 10 August 2026

7 July

Employee share scheme (ESS)

ESS statements to be sent to employees.

14 July

Single Touch Payroll (STP) finalisation

End of year finalisation declaration through STP due.

PAYG withholding

Payers must issue PAYG withholding payment summaries to payees (that is, employees and other workers) for payments not reported through STP.

21 July

Activity statements

- Quarter 4 (April–June) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.
- June monthly activity statements – final date for lodgment and payment.

Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.

28 July

Activity statements

Quarter 4 (April–June) activity statements – final date for lodgment and payment.

Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.

PAYG instalments

Quarter 4 (April–June) instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.

Finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.

GST instalments

Quarter 4 (April–June) instalment notices (forms SA and T) – final date for payment and, if varying the instalment amount, lodgment.

Superannuation for quarter 4, 2026

Due date for payment of super guarantee contributions for **quarter 4** (1 April – 30 June 2026)

- Super guarantee contributions need to reach your employee's super fund by this date – it's important that you leave enough time for your super payments to reach and be processed by your employee's super fund, especially if you're using a clearing house.
- If you don't pay minimum super guarantee contributions for quarter 4 by this date, you must lodge a *Superannuation guarantee charge statement – quarterly* and pay the super guarantee charge to us by **28 August 2026** to avoid additional penalties.
- You can't offset contributions you have paid late for this quarter.

The quarterly super guarantee charge is more than the super guarantee you would have normally paid and is not tax deductible.

31 July

TFN report

Quarter 4 (April–June) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.

Foreign Account Tax Compliance Act (FATCA) Report

The reporting period for the FATCA is 1 January to 31 December. The due date for the report is 31 July the following year.

Common Reporting Standard (CRS) Report

Reports from Australian RFIs include data from January to December and are due annually, by 31 July in the following year.

Global and domestic minimum tax

The Combined global and domestic minimum tax return and the GloBE Information Return are due 31 July 2026 for fiscal years ending on 31 January 2025.

Sharing economy reporting regime (SERR)

Electronic distribution platform operators must collect and report information about suppliers who earn income through their platform. Due 31 July for transactions between 1 January and 30 June.

QC 32042

August

Key lodgment and payment dates for business for August.

Last updated 23 July 2026

11 August

Activity statements

- Quarter 4 (April to June) activity statements lodged electronically – final date for lodgment and payment
  - refer to Lodging your activity statements online for information on your eligibility for this later due date
  - finalising all your PAYG instalments before you lodge your tax return will ensure you receive the correct amount of credit in your income tax assessment.

14 August

PAYG withholding

- *PAYG withholding payment summary annual report* – final date for lodgment
  - use this to summarise all payments to your employees and other payees and the amounts withheld from salary and wages and other payments
  - these amounts should have been reported at labels **W1** and **W2** on previous financial year activity statements.

Employee Share Scheme (ESS) annual report

- ESS annual report – final day for lodgment.

21 August

Activity statements

- July monthly activity statements – final date for lodgment and payment.

GST

- Final date for eligible monthly GST reporters to elect to report GST annually.

28 August

Taxable payments annual report

- Taxable payments annual report due for lodgment for:
  - Building and construction industry
  - Government entities
  - Cleaning services
  - Courier or road freight services
  - Information technology services
  - Security, investigation or surveillance services

Superannuation for quarter 4, 2026

- Lodge and pay **quarter 4** (1 April to 30 June) *Superannuation guarantee charge statement – quarterly* if you did not pay your contributions on time for this quarter to avoid additional penalties.
- For quarter 4, you can't offset contributions you have paid late. See Missed and late super guarantee payments for more options on late contributions for this quarter.
- You can't claim an income tax deduction for the quarterly super guarantee charge.

31 August

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 31 August 2026 for fiscal years ending on 28 February 2025.

QC 32041

September

Key lodgment and payment dates for business for September.

Last updated 23 July 2026

21 September

Activity statements

- August monthly activity statements – final date for lodgment and payment.

30 September

Single Touch Payroll (STP) closely-held payees

- End-of-year finalisation declaration through STP for closely held payees due for employers who have both closely held payees and arm's length employees.

Annual TFN withholding report

- Annual TFN withholding report for closely-held trusts where a trustee has been required to withhold amounts from payments to beneficiaries during the previous financial year – final date for lodgment.

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 30 September 2026 for fiscal years ending on 31 March 2025.

QC 32018

October

Key lodgment and payment dates for business for October.

Last updated 23 July 2026

21 October

Activity statements

- September monthly activity statements – final date for lodgment and payment.
- Quarter 1 (July to September) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.

PAYG instalments

- Annual PAYG instalment notice – final date for payment and, if using the rate method or varying the instalment amount, final date for lodgment.

- If you have already received your income tax assessment, you should not vary your annual instalment.

28 October

Activity statements

- Quarter 1 (July to September) activity statements – final date for lodgment and payment.
- Annual activity statement – TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries – final date for lodgment and payment.

GST instalments

- Final date for electing to pay GST by instalments (that is, option 3) for June balancers if another reporting option was previously used.
- Final date for opting out of option 3 for the current financial year.
- Quarter 1 (July to September) instalment notices (forms S and T) – final date for payment and, if varying instalment amount, lodgment.

GST

- Final date for eligible quarterly GST reporters to elect to report GST annually.

PAYG instalments

- Final date for eligible instalment reporters to elect to report annually for June balancers.
- Final date for notifying your quarterly PAYG instalment reporting and payment choice for the 2013 income year for June balancers.
- Quarter 1 (July to September 2013) instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.

31 October

PAYG withholding

- Lodgment for PAYG withholding where ABN not quoted – annual report
  - Use this to report amounts withheld because another entity did not quote their ABN.
  - These amounts should have been reported at label W4 of activity statements.
- Lodgment for PAYG withholding from interest, dividends and royalties paid to non-residents – annual report
  - Use this to report payments of dividends, interest and royalties to non-residents that are subject to withholding, and the amounts withheld.
  - These amounts should have been reported at label W3 on activity statements.
- Lodgment for PAYG withholding annual report – payments to foreign residents
  - Use this to report payments made to foreign residents for entertainment or sports activities, construction and related activities and arranging casino gaming junket activities, and the amounts withheld.
  - These amounts should have been reported at label W3 on activity statements.

GST

- Annual GST return or *Annual GST information report* – lodgment and payment (if required) is due when the income tax return is due, for those who have an income tax obligation
  - If you use a tax agent, different lodgment and payment dates may apply.

Income tax

- Individual, partnership and trust income tax returns – final date for lodgment unless an approved SAP or a later lodgment date has been granted.
- Trusts that are medium to large taxpayers in the last year they lodged and have one prior year return overdue as at 30 June of the

last financial year.

- Lodgment of income tax returns for trusts, which did not lodge their income tax return on time for the previous financial year.
- Income tax return lodgment due date for all June balancing companies where one or more prior-year returns were overdue, as at 30 June.
- Income tax returns lodgment due date for companies that did not lodge their income tax return on time for the previous financial year.

NFP self-review return

- Annual NFP self-review return final lodgment due date, unless an approved SAP, for non-charitable not-for-profits (NFPs) with an active ABN who self-assess as income tax exempt.

TFN report

- Quarter 1 (July to September) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.

Annual Investment Income Reporting

- Lodging the annual investment income report (AIIR) – final date for lodgment for all investment bodies.

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 31 October 2026 for fiscal years ending on 30 April 2025.

QC 32007

November

Key lodgment and payment dates for business for November.

Last updated 23 July 2026

11 November

Activity statements

- Quarter 1 (July to September) activity statements lodged electronically – final date for lodgment and payment
  - refer to the two week lodgment concession for information on your eligibility for this later due date.

21 November

Activity statements

- Lodge and pay October monthly activity statements.

Income tax

- Payment due date if you lodge your own tax return.

30 November

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 30 November 2026 for fiscal years ending on 31 May 2025.

QC 32002

December

Key lodgment and payment dates for business for December.

Last updated 23 July 2026

1 December

Income tax

- Payment due date for companies that were taxable medium to large clients in the immediate prior year.
- Payment due date for companies that were required to lodge by 31 October.
- Lodgment date for non-full assessment company entities – payment date is as per the notice of assessment.

21 December

Activity statements

- November monthly activity statements – final date for lodgment and payment.

31 December

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 31 December 2026 for fiscal years ending on 30 June 2025.

QC 32001

January

Key lodgment and payment dates for business for January.

Last updated 11 August 2026

15 January

TFN report

Quarter 2 (October to December) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.

Income tax

Due date for lodgment of income tax returns for companies and trusts that were taxable medium to large taxpayers in the prior year and are not required to lodge earlier:

- If you fail to lodge your current return on time your income tax return for the next financial year will be due by 31 October.

21 January

Activity statements

December monthly activity statements – final date for lodgment and payment.

Quarter 2 (October to December) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.

31 January

Global and domestic minimum tax

The Combined global and domestic minimum tax return and the GloBE Information Return are due 31 January 2027 for fiscal years ending on 31 July 2025.

Sharing economy reporting regime (SERR)

Electronic distribution platform operators must collect and report information about suppliers who earn income through their platform. Due 31 January for transactions between 1 July and 31 December.

February

Key lodgment and payment dates for business for February.

Last updated 23 July 2026

21 February

Activity statements

- January monthly activity statements – final date for lodgment and payment.

28 February

Activity statements

- Quarter 2 (October to December) activity statements – final date for lodgment and payment, including electronic lodgment.

GST

- Annual GST return or *Annual GST information report* – final date for lodgment and payment (if required) if you do not have an income tax return lodgment obligation.

PAYG instalments

- Quarter 2 (October to December) instalment notices (forms R and T) – final date for payment, and lodgment if varying the instalment amount.

GST instalments

- Quarter 2 (October to December) instalment notices (forms S and T) – final date for payment, and lodgment if varying the instalment amount.

Income tax

- Lodgment and payment due date for self-preparing entities that were not due at an earlier date
  - if you don't lodge your previous financial year return on time, your income tax return for the current financial is due by 31 October.
- Lodgment and payment due date for medium to large companies (taxable and non-taxable) that are new registrations
  - if you don't lodge your previous financial year return on time, your income tax return for the current financial year is due by 31 October.
- Lodgment due date for medium to large trusts that were non-taxable in the latest year lodged unless required earlier
  - lodgment due date for income tax returns for new registrant trusts unless required earlier
  - if you don't lodge your previous financial year return on time, your income tax return for the current financial year is due by 31 October.

Superannuation

- Lodge and pay **quarter 2** (1 October to 31 December) *Superannuation guarantee charge statement – quarterly* if you did not pay your contributions on time.
- You can choose to offset contributions you've paid late to a fund for each employee against the super guarantee charge for the quarter for those employees.
- You cannot claim an income tax deduction for the super guarantee charge.

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 28 February 2027 for fiscal years ending on 31 August 2025.

March

Key lodgment and payment dates for business for March.

Last updated 23 July 2026

21 March

Activity statements

- February monthly activity statements – final date for lodgment and payment.

31 March

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 31 March 2027 for fiscal years ending on 30 September 2025.

QC 32028

April

Key lodgment and payment dates for business for April.

Last updated 23 July 2026

21 April

Activity statements

- March monthly activity statements – final date for lodgment and payment.

- Quarter 3 (January to March) PAYG instalment activity statement for head companies of consolidated groups – final date for lodgment and payment.

28 April

Activity statements

- Quarter 3 (January to March) activity statements – final date for lodgment and payment.

PAYG instalments

- Quarter 3 (January to March) instalment notices (forms R and T) – final date for payment and, if varying the instalment amount, lodgment.

GST instalments

- Quarter 3 (January to March) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

Superannuation for quarter 3, 2026

- Due date for payment of super guarantee contributions for **quarter 3** (January to March 2026).
  - Super guarantee contributions need to reach your employee's super fund by this date – it's important that you leave enough time for your super payments to reach and be processed by your employee's super fund, especially if you're using a clearing house.
  - If you don't pay minimum super guarantee contribution for quarter 3 by this date, you must lodge a *Superannuation guarantee charge statement – quarterly* and pay the super guarantee charge to us by **28 May 2026** to avoid additional penalties.

The super guarantee charge for quarter 3, 2026 is more than the super guarantee contributions you would have normally paid and is not tax deductible.

30 April

TFN report

- Quarter 3 (January to March) TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries – final date for lodgment.

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 30 April 2027 for fiscal years ending on 31 October 2025.

QC 32047

May

Key lodgment and payment dates for business for May.

Last updated 23 July 2026

12 May

Activity statements

- Quarter 3 (January to March) activity statements lodged electronically – final date for lodgment and payment
  - refer to the two week lodgment concession for information on your eligibility for this later due date.

15 May

Not-for-profit (NFP) income tax returns

Final date for taxable NFPs to either lodge an income tax return, or submit a non-lodgment advice form.

- Taxable NFPs automatically receive this concessionary due date.

21 May

Fringe benefits tax (FBT)

- Lodgment due date for your FBT return – for 2021, if you prepare your own return you can lodge by 25 June without incurring late lodgment penalties.
- Final date to pay when you prepare your own FBT return.
- If your tax agent is preparing your FBT return, different dates may apply.

Activity statements

- April monthly activity statements – final date for lodgment and payment.

28 May

Superannuation for quarter 3, 2026

- Lodge and pay **quarter 3** (1 January to 31 March 2026) *Superannuation guarantee charge (SGC) statement* if you did not pay your contributions on time for this quarter to avoid additional penalties.
- For payments received before 30 June 2026, you can choose to offset quarterly contributions you've paid late to a fund for each employee against the super guarantee charge for **quarter 3 or earlier**.
- The quarterly super guarantee charge is more than the super guarantee contributions you would have otherwise paid to the employee's fund and is not tax deductible.

31 May

Global and domestic minimum tax

- The Combined global and domestic minimum tax return and the GloBE Information Return are due 31 May 2027 for fiscal years ending on 30 November 2025.

QC 32046

June

Key lodgment and payment dates for business for June.

Last updated 29 June 2026

21 June

Activity statements

May monthly activity statements – final date for lodgment and payment.

25 June

Fringe benefits tax return

Lodgment and payment due date for tax agents lodging electronically.

30 June

End of financial year.

Global and domestic minimum tax

The Combined global and domestic minimum tax return and the GloBE Information Return are due 30 June 2026 for fiscal years ending on 31 December 2025.

QC 32021

Due dates by topic

You need to lodge a tax return each year to report your assessable income and claim deductions. You may also need to lodge yearly reports or returns for PAYG withholding, fringe benefits tax, GST, and the taxable payments reporting system. This topic explains what to report, when and how.

Last updated 11 December 2017

Key lodgment and payment dates – by topic:

- Activity statements
- Fringe benefits tax
- Goods and services tax
- Income tax
- NFP self-review return
- Pay as you go (withholding and instalments)
- Super guarantee
- Taxable payments annual report
- TFN reporting for closely held trusts

See also:

- Due dates by month

Activity statements

Key lodgment and payment dates for business – Activity statements.

Global and domestic minimum tax returns

Lodgment due dates for Pillar Two obligations.

Goods and services tax

Key lodgment and payment dates for business – Goods and services tax (GST).

Income tax

Key lodgment and payment dates for business – Income tax.

NFP self-review return

Lodgment date for NFPs self-assessing as income tax exempt – NFP self-review return.

Pay as you go (withholding and instalments)

Work out the key dates for businesses to pay and lodge pay-as-you-go (PAYG) withholding and instalments.

Super guarantee

Check key due dates for employers who need to pay super guarantee.

TFN reporting for closely held trusts

Key lodgment and payment dates for business – TFN reporting for closely held trusts.

QC 32004

Activity statements

Key lodgment and payment dates for business – Activity statements.

Last updated 11 December 2017

The final date for lodgment and payment for:

- Monthly activity statements – due on the 21st of each month.
- Quarter PAYG instalment activity statement for head companies of consolidated groups:
  - Quarter 4 (April - June) –due 21 July
  - Quarter 1 (July–September) – due 21 October
  - Quarter 2 (October–December)– due 21 January
  - Quarter 3 (January–March) – due 21 April

- Quarter activity statements lodged electronically:
  - Quarter 4 (April–June) – due 11 August
  - Quarter 1 (July–September) – due 11 November
  - Quarter 2 (October–December) – due 28 February
  - Quarter 3 (January–March) – due 12 May

Refer to Two week lodgment concession for information on your eligibility for this later due date.

- All other Quarter activity statements
  - Quarter 4 (April–June) -– due 28 July
  - Quarter 1 (July–September) – due 28 October
  - Quarter 2 (October–December) – due 28 February
  - Quarter 3 (January-March) – due 28 April

QC 32052

Global and domestic minimum tax returns

Lodgment due dates for Pillar Two obligations.

Last updated 19 June 2026

Constituent entities that are members of a multinational enterprise group with annual revenue of 750 million Euros or more, may be required to lodge the following returns:

- Combined global and domestic minimum tax return (CGDMTR), which incorporates the
  - foreign lodgment notification
  - Australian Income Inclusion Rule/Undertaxed Profits Rule Tax Return (AIUTR)
  - Australian Domestic Minimum Tax Return (DMTR).
- Globe Information Return (GIR).

For more information on whether Pillar Two applies, see When and how the Pillar Two rules apply.

Lodgment due dates

The GIR and CGDMTR are required to be lodged:

- 18 months after the end of the first fiscal year
- 15 months after the end of the subsequent fiscal years.

Lodgment due dates for the first fiscal year

Year-end date	Lodgment due date
Fiscal years ending before 31 December 2024 (fiscal years less than 12 months)	30 June 2026

31 December 2024	30 June 2026
31 January 2025	31 July 2026
28 February 2025	31 August 2026
31 March 2025	30 September 2026
30 April 2025	31 October 2026
31 May 2025	30 November 2026
30 June 2025	31 December 2026
31 July 2025	31 January 2027
31 August 2025	28 February 2027
30 September 2025	31 March 2027
31 October 2025	30 April 2027
30 November 2025	31 May 2027
31 December 2025	30 June 2027

Lodgment deferrals

Every in-scope taxpayer will be granted an automatic 30-day deferral for their AIUTR and DMTR lodgments for fiscal years starting in 2024. This allows additional time to prepare and lodge Pillar Two obligations.

The lodgment deferral automatically appears on the account. You do not need to apply for this deferral.

This automatic deferral doesn't apply to later fiscal years commencing after 2024.

For more information, including how to request deferrals for longer periods or future years, see Lodging, paying and other obligations for Pillar Two.

QC 107563

Goods and services tax

Key lodgment and payment dates for business – Goods and services tax (GST).

Last updated 11 December 2017

Key lodgment and payment dates for business – GST annual returns and instalments.

28 July

- GST instalments
- Quarter 4 (April–June) instalment notices (forms S and T).

Final date for payment and, if varying the instalment amount, lodgment.

21 August

Final date for eligible monthly GST reporters to elect to report GST annually.

28 October

GST instalments:

- Final date for electing to pay GST by instalments (that is, option 3) for June balancers if another reporting option was previously used.
- Final date for opting out of option 3 for the current financial year.
- Quarter 1 (July–September) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

Final date for eligible quarterly GST reporters to elect to report GST annually.

31 October

Annual GST return or *Annual GST information report* – lodgment and payment is due when your income tax return is due:

- If you use a tax agent, different due dates may apply.

28 February

Annual GST return or *Annual GST information report:*

- final date for lodgment and payment (if required) if you do not have an income tax return lodgment obligation

GST instalments.

- Quarter 2 (October–December) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

28 April

GST instalments.

- Quarter 3 (January–March) instalment notices (forms S and T) – final date for payment and, if varying the instalment amount, lodgment.

See also:

- Lodging a GST annual return

QC 32054

Income tax

Key lodgment and payment dates for business – Income tax.

Last updated 8 September 2025

These dates apply to entities that balance on 30 June, (at the end of the Australian financial year). They do not apply to entities that use a substituted accounting period.

31 October

Individual, partnership and trust income tax returns due:

- Income tax returns for trusts that were either taxable or non-taxable medium to large taxpayers in the last year they lodged and have one or more prior year returns overdue as at 30 June in the previous financial year.
- Income tax returns for Trusts where the previous financial year income tax return was not lodged by the due date.
- Exception – new registrant trusts from the previous financial year can lodge by 28 February unless required earlier.

Income tax return lodgment due date for all June balancing companies where:

- the previous financial year income tax return was not lodged on time, or
- one or more prior-year returns were overdue as at 30 June of the previous financial year.

1 December

Income tax lodgment date for non full assessment company entities:

- Payment date is as per the notice of assessment.

Income tax payment due date for companies that were:

- taxable medium to large taxpayers in the immediate prior year
- required to lodge by 31 October.

15 January

Lodgment due date for income tax returns for companies, and trusts that were taxable medium to large business clients in the prior year and are not required to lodge earlier.

If you don't lodge your return for the previous financial year on time, your income tax return for the current financial year is due by 31 October.

28 February

Income tax return lodgment due date for:

- medium to large trusts that were non-taxable in the latest year lodged unless required earlier
- new registrant trusts unless required earlier
- self-preparing taxpayers that were not due at an earlier date.

If you fail to lodge your return for the previous financial year on time your income tax return for the current financial year will be due by 31 October.

15 May

Due date for taxable not-for-profit (NFP) organisations to lodge an income tax return or non-lodgment advice for the previous financial year. Taxable NFPs automatically receive this concessionary due date of 15 May unless they have an approved substituted accounting period.

QC 32053

NFP self-review return

Lodgment date for NFPs self-assessing as income tax exempt – NFP self-review return.

Last updated 13 May 2025

Non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) that self-assess as income tax exempt are

required to lodge an annual NFP self-review return.

If your NFP has a standard tax year of 1 July to 30 June, you must lodge the NFP self-review return by 31 October in the year after the reporting period has ended.

NFPs with an ATO-approved substituted accounting period, which is an income year that is not the standard 30 June income year, need to follow the SAP lodgment due dates.

For more information on the NFP self-review return and how to lodge, see Reporting requirements to self-assess income tax exemption.

QC 104847

Pay as you go (withholding and instalments)

Work out the key dates for businesses to pay and lodge pay-as-you-go (PAYG) withholding and instalments.

Last updated 27 February 2023

Due dates for PAYG withholding

14 July

This is the final date to:

- issue PAYG withholding payment summaries to payees (that is, employees and other workers)
- make your Single Touch Payroll (STP) end of year finalisation declaration.

Use this declaration to notify us that your STP reporting is complete for payees for the financial year (excludes closely held payees).

14 August

This is the final date to lodge the *PAYG withholding payment summary annual report*. Use this to summarise all:

- payments to your employees
- payments to other payees
- amounts withheld from salary and wages
- other payments.

Amounts should have been reported at labels **W1** and **W2** on previous financial year activity statements.

30 September

If you have both closely held and arms-length payees, this is the final date to make your STP end of year finalisation declaration for closely held payees.

Use this declaration to notify us that your STP reporting is complete for your closely held payees for the financial year. All other payees are due 14 July each year.

For small employers (19 or fewer employees) who only have closely held payees, the due date is the payee's income tax return due date.

31 October

This is the final date to lodge the PAYG withholding annual report:

- for foreign residents
- when an Australian business number (ABN) is not quoted
- for non-residents.

Foreign residents

Report amounts withheld and payments made to foreign residents for:

- entertainment or sports activities
- construction and related activities
- arranging casino gaming junket activities.

Amounts should have been reported at label **W3** on the previous financial year activity statements.

ABN not quoted

Report amounts withheld because another entity did not quote their ABN.

Amounts were reported at label **W4** of the previous financial year activity statements.

Non-residents

Report amounts withheld and payments of dividends, interest and royalties to non-residents subject to withholding.

Amounts should have been reported at label **W3** on the previous financial year activity statements.

Due dates for PAYG instalments

28 July – Quarter 4 (April to June)

For instalment notices (forms **R** and **T**), this is the due date for:

- payment
- lodgment if varying the instalment amount.

Finalising all your PAYG instalments before you lodge your tax return ensures you receive the correct amount of credit in your income tax assessment.

21 October – Annual PAYG instalment notice

This is the final date for:

- payment
- lodgment if using the rate method or varying the instalment amount.

If you have already received your income tax assessment, you should not vary your annual instalment.

28 October

For June balancers, this is the final date for:

- eligible instalment reporters to elect to report annually
- notifying your quarterly PAYG instalment reporting and payment choice for the current financial year.

For Quarter 1 (July to September) instalment notices (forms **R** and **T**), this is the final date for:

- payment
- lodgment if varying the instalment amount.

28 February – Quarter 2 (October to December)

For instalment notices (forms **R** and **T**), this is the final date for:

- payment
- lodgment if varying the instalment amount.

28 April – Quarter 3 (January to March)

For instalment notices (forms **R** and **T**), this is the final date for:

- payment
- lodgment if varying the instalment amount.

QC 32024

Super guarantee

Check key due dates for employers who need to pay super guarantee.

Last updated 21 April 2026

Employers need to make super guarantee contributions to an employee's super fund and ensure that they reach the fund by the due date.

With the introduction of Payday Super from 1 July 2026, employers must pay super guarantee each payday. The contributions must reach the employee's super fund within 7 business days of payday (unless longer applies).

For quarterly periods ending on or before 30 June 2026, employers need to make sure super guarantee contributions reach an employee's super fund by the following due dates:

- **Quarter 3** (1 January – 31 March 2026) – **due 28 April 2026**
  - Super guarantee contributions need to reach your employee's super fund by this date – it's important that you leave enough time for your super payments to reach and be processed by your employee's super fund, especially if you're using a clearing house.
  - If you don't pay minimum super guarantee contributions for quarter 3 by this date, you must lodge a *Superannuation guarantee charge statement – quarterly* and pay the super guarantee charge to us by **28 May 2026** to avoid additional penalties.
  - For payments received before 30 June 2026, you can choose to offset quarterly contributions you've paid late to a fund for each employee against the super guarantee charge for **quarter 3 or earlier**.
- **Quarter 4** (1 April – 30 June 2026) – **due 28 July 2026**
  - If you don't pay minimum super guarantee contributions for quarter 4 by this date, you must lodge a *Superannuation guarantee charge statement – quarterly* and pay the super guarantee charge to us by **28 August 2026** to avoid additional penalties.
  - You can't offset contributions you've paid late for this quarter.

The quarterly super guarantee charge is more than the super guarantee contributions you would have otherwise paid to the employee's fund and is not tax deductible. For more information see Missed and late super guarantee payments.

You can claim a tax deduction for an amount of super guarantee charge that you pay under Payday Super.

QC 32011

TFN reporting for closely held trusts

Key lodgment and payment dates for business – TFN reporting for closely held trusts.

Last updated 11 December 2017

TFN report for closely held trusts for TFNs quoted to a trustee by beneficiaries final dates for lodgment:

- Quarter 4 (April–June) TFN report – 31 July
- Quarter 1 (July–September) - 31 October
- Quarter 2 (October–December) - 31 January
- Quarter 3 (January–March) - 30 April

Annual TFN withholding report for closely held trusts where a trustee has been required to withhold amounts from payments to beneficiaries during previous financial year, final date of lodgment – 30 September.

Annual activity statement for the previous financial year, TFN withholding for closely held trusts where a trustee withheld amounts from payments to beneficiaries, final date for lodgment and payment – 28 October.

QC 32055

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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.

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