



## BAS agents

BAS agents can prepare, lodge and revise activity statements and other reports using our secure online services.

**Last updated** 13 November 2024

### On this page

Online services for agents

Standard Business Reporting (SBR) and the practitioner lodgment service (PLS)

You can prepare, lodge and revise activity statements online using:

- Online services for agents
- the practitioner lodgment service (PLS)
- Standard Business Reporting (SBR).

To access our online services, you'll need to use **Digital ID and Relationship Authorisation Manager (RAM)**.

The functions available to you will depend on your **Access Manager** permissions.

## Online services for agents

Online services for agents is our main channel for you to interact with us online.

You can use it to:

- prepare, lodge, view and print activity statements

- receive instant confirmation of your lodgment
- view and update your client's registration details
- view client account information
- view payment options, make and view payment plans and print payment slips
- communicate with us using secure practice mail
- test, lodge and download certain files using the file transfer function
- compare super funds using the YourSuper comparison tool.

**Next step:**

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

**See also:**

- [Online services for agents](#)

## **Standard Business Reporting (SBR) and the practitioner lodgment service (PLS)**



SBR is a standard approach to digital record-keeping and simplifies reporting to government. The PLS is a service accessed by your practice management software and operates on the SBR platform. This service enables you to interact digitally with us through your SBR-enabled software.

You can prepare reports directly from your SBR-enabled practice software and lodge using the PLS for a wide range of forms, statements and reports. You can also use it to report Single Touch Payroll, request reports and to prepare and revise activity statements.

If your SBR-enabled software is cloud based (online) you won't need to install a machine credential to interact with us. Instead, your digital service provider will build it into your software.

If you use desktop or locally hosted SBR-enabled software you will need to install a machine credential.

**See also**

- [Standard Business Reporting \(SBR\)](#) 
- [Machine credentials](#) 
- Practitioner lodgment service
- Cloud software authentication and authorisation
- Single Touch Payroll
- Access Manager
- Online security
- Technical support

QC 40957

## **Our commitment to you**

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

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

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

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

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

