Print whole section

Businesses and organisations online services

Most of your business reporting and transactions can be done online through ATO online services.

Last updated 12 August 2025

Online services for business

Online services for business is the default online service for approved self-managed super fund (SMSF) auditors, businesses, not-for-profits (NFPs) and other organisations to engage with us.

Trustees of self-managed superannuation funds who have an ABN can also use this service.

Online services for business will log out after 20 minutes of inactivity so it is important to regularly save your work. If you are timed out, just log in again.

To lodge tax returns for your business or organisations, use standard business reporting (SBR) enabled software.

Log in to Online services for business

You can use Online services for business for most of your organisation's interactions with us – for example:

- switch between your businesses with a single log in
- manage activity statements, taxable payments annual reports, and self-assessed income tax exemptions

- make payments or find your balances owing, payment reference number (PRN) and create payment plans
- correspond with us using Secure mail
- manage your accounts and update your tax registration details (for example, register for goods and services tax (GST), pay as you go (PAYG) withholding and pay as you go (PAYG) instalments
- nominate a new registered tax agent, BAS agent, or a payroll services provider, or update authorisations for an existing registered agent
- access the Small Business Superannuation Clearing House. From 1 October 2025, only existing users of the SBSCH will have access until 30 June 2026. Employers will not be able to register as new users of the SBSCH after 1 October 2025.

Accessing Online services for business

To access Online services for business you'll need to log in using your Digital ID, such as myID.

If you're new to our online services, you will have to first set up your Digital ID and then link it to your business in Relationship Authorisation Manager (RAM).

How to use Online services for business

Find step by step guides to help you use Online services for business:

- General Online services for business functions
  - To customise your home page, switch between businesses, provide feedback and check notifications
- Accounts and payments
  - For instructions to view your accounts, make payment plans, request transfers and refunds
- Lodgments
  - For instructions on lodging activity statements, excise forms, private rulings and objections. Income tax returns can't be lodged in Online services for business, use SBR-enabled software.

- Employees
  - For instructions on managing your employees
- Profile
  - To view or update your details, including registering for additional tax roles (GST, WET, PAYG instalments etc), financial information, add or change authorisations, and business associates.
- Communication
  - To send or receive secure messages from the ATO, including to lodge amended tax returns, or SGC statements, request remissions of interest.
- Approved SMSF auditors
  - Information for approved auditees using Online services for business.

Standard Business Reporting (SBR)-enabled software

Your organisations business and accounting software may include Standard Business Reporting (SBR), which helps to simplify business reporting obligations. SBR allows you to submit information including tax file number declarations and income tax returns.

If your organisation uses SBR-enabled software you should refer to your business software how to guides for instructions on sending information to us.

When lodging reports, your SBR-enabled business software may require a branch number. This is located next to your account description in Online services for business or ATO online. For example, Activity statement 002.

If you use SBR-enabled software, you can report using information that's already captured as part of the day-to-day operations of your business.

If you are a business owner and you do not currently use SBR enabled software, you can talk to your adviser or software provider, or see the SBR products register for details of the products available.

Credentials in SBR-enabled software

Your SBR-enabled software uses a credential that allows you to securely submit information to us.

When using cloud-based SBR software, you don't need to create this credential. Instead, your software provider will build it into your software.

If you use desktop or locally hosted SBR-enabled software (not cloud), you'll need to create a machine credential using Relationship Authorisation Manager.

ATO Online services for business terms and conditions

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

General Online services for business functions

Online services for business has a range of functions available for all users.

Account and payments in Online services for business

Use the Accounts and payments menu in Online services for business to make payments and arrange payment plans.

Lodgments in Online services for business

Use the Lodgments menu in Online services for business to lodge a range of forms and statements.

Employees in Online services for business

Use the Employees menu in Online services for business to manage most of your employer obligations.

Profile in Online services for business

How to use the Profile menu in Online services for business to manage your business details with us.

Communication in Online services for business

Use the Communication menu in Online services for business to communicate with the ATO by Secure mail.

Approved SMSF auditors in Online services for business

Online services for business allows approved self-managed super fund (SMSF) auditors to lodge ACA and ACRs online.

QC 40955

ATO Online services for business terms and conditions

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

Last updated 20 March 2025

Terms and conditions of use of Online services for business

When we say:

- **we**, **us** and **our**, we mean the Australian Taxation Office (ATO)

- **you** and **your**, we mean you as the user of Online services for business, which may include a third party acting on your behalf or someone who has access to your system or credentials
- **Online services for business**, we mean this electronic data system that we provide
- **person**, we mean an individual, a partnership and any entity whether incorporated or not.

How these terms and conditions apply

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

These terms and conditions, your use of Online services for business, and information provided to you through Online services for business, are governed by the laws in force in the Australian Capital Territory, Australia.

Your obligations as a user of Online services for business

1. Access security

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

- comply with the terms and conditions that relate to your security credential
- keep your security credential (or password) secure at all times
- not disclose your security credential (or password) to any person or share it with others.

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

- not been issued to you
- been revoked by its issuing authority.

If the security credential issued to you has been compromised, or if there is any change in the information on which the issue of your security credential was based, you must notify the issuing authority immediately.

2. Permitted use of Online services for business

Businesses and approved self-managed super fund (SMSF) auditors are permitted use of Online services for business for the following functions and purposes:

- managing your business and personal details
- lodging or submitting certain forms
- sending secure messages
- viewing your business tax information
- viewing your communication preferences
- viewing, creating and updating payment plans
- maintaining and updating payment methods.

3. Data and system security

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

In addition to safeguarding data within your systems, you must make all reasonable efforts to ensure controls are in place to safeguard your systems, networks and resources. Adequate protection means you have implemented protections to ensure your systems, networks and resources are safe from downtime, interference or malicious intrusion. See Cyber safety for more information.

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

4. Acting for another person

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

If your appointment is:

- based on you holding a certain position (for example, as that other person's employee or agent for tax purposes) – you must currently hold that position
- under the *Corporations Act 2001* to act on behalf of the entity in your capacity as an insolvency practitioner – this appointment must be current.

5. Employee access

If you are permitting access for employees to use Online services for business, you must ensure:

- access is restricted to your employees, and they are aware of and comply with these terms and conditions
- proper use of Online services for business, and that employees are aware of their responsibilities when using Online services for business
- employees know and adhere to privacy protocols and the need-to-know principles
- employees understand security protocols and checks. They take all reasonable steps to prevent and detect unlawful and unauthorised use. They immediately notify us if they know or suspect access has been compromised or any other security breach has occurred.

6. System use

Our digital services (including Online services for business) are designed and intended for human interaction only. They must not be used for any other purpose than those outlined in these terms and conditions.

By using Online services for business for the permitted uses outlined in these terms and conditions, it will ensure consistent system performance is maintained for all users.

You must ensure you do not, and agree not to enable others to, cause disruption to the system.

This means that you are not allowed to use any third-party software or programs (like 'screen-scrapers', 'bots', 'spiders' or other tools not

approved by us) to access, monitor, or copy Online services for business or its contents unless we have given you permission to do so.

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

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

7. Breach of terms and conditions

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

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

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

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

8. Digital correspondence

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

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

9. Responsibility for actions

You will be responsible for (and you indemnify us against) any loss or damage to any person from either any:

- breach by you of these terms and conditions

- wilful, negligent or unlawful act or omission by you in relation to, or in the course of using Online services for business.

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

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

Our obligations

1. Privacy and secrecy obligations

For information about your privacy, refer to the ATO privacy policy. We will ensure that Online services for business complies with privacy laws at all times.

2. Provision of Online services for business

We can:

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

3. Online services for business and linked sites

Online services for business may not contain all the information that you need. We do not prepare (or necessarily endorse) the information

not on our sites, even if linked to our site. We take no responsibility for your use of a site we are not responsible for or the information on it.

4. Information sent via Online services for business

We are not responsible for:

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

5. Limited liability

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

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

6. No warranties by us

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

General Online services for business functions

Online services for business has a range of functions available for all users.

Last updated 13 November 2024

Overview

Online services for business allows you to access a range of information about your business accounts from the home page, including accounts that require action or that have overdue amounts.

The how to use Online services for business pages are set out according to the system (for example, you can find how to steps on Lodgments under the lodgment page, which correspond with the functions within the system).

Customise the home page

Customising your home page lets you quickly access the functions most relevant to you. You can select up to eight quick links.

To change the quick links:

- select the **Customise home page** button at the bottom of the home page
- select or deselect the **Quick links check box** to choose what you want displayed.

Switch ABN

If you're an authorised contact for more than one entity, Online services for business allows you to switch between these entities without having to log in and out.

By selecting **Switch ABN** in the top right section of the screen, a list of entities you are authorised to access will appear. If there are more than 10 entities, you can search this list by name or ABN.

If a business you are authorised to access does not appear, check your accesses are correct in Relationship Authorisation Manager (RAM).

Notifications

The notification section on the home page alerts you to actions required or information we are giving you. These notifications are personalised to the Digital ID you use to log in.

To view a list of notifications, select the drop-down arrow to the right of the banner.

A maximum of 6 notifications are displayed at any one time.

Notifications will be for your information or to action and you:

- can dismiss information notifications at any time by selecting **X**
- can't dismiss an action required notification until you have actioned it – select **Action now** and you will be taken to the relevant function to complete the action.

For action

The 'For action' section on the home page displays a personalised view of lodgment and payment obligations.

The 'Lodgments' section will display lodgments that are upcoming and overdue. You can choose to view or prepare depending on the lodgment type.

The 'Payment' section displays your accounts with amounts owing to the ATO. Accounts have an indicator if they are overdue or in a payment plan. A debit amount not yet due, or an account in a payment plan, displays a view link taking you to the accounts screen. An overdue account displays a pay link taking you directly to the payment screen.

Help aside

Online services for business has a useful Help aside function.

To access, click on the '**? Help**' button on the right-hand side of the page.

This feature provides support and guidance relating to the page you are currently viewing in Online services for business.

For help on how to perform transactions within Online services for business, see How to use Online services for business.

Provide feedback

We developed Online services for business in collaboration with the users of service, including businesses, approved self-managed super fund auditors, and other organisations. We use your feedback to:

- fix identified issues (like those listed on the troubleshooting page)
- investigate whether improvements can be made to the system
- find out what you like about the system and how are you using it.

How to provide feedback

Give us feedback is located at the bottom of each screen in Online services for business. Provide as much detail as possible – we are not able to action account queries or respond to requests for assistance using the Feedback function. If you wish to enquire about your tax affairs, contact us.

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

Log out

You should log out of Online services for business when you are not using it.

Do this by clicking **Logout** in the top right-hand corner of the page.

Account and payments in Online services for business

Use the Accounts and payments menu in Online services for business to make payments and arrange payment plans.

Last updated 1 December 2025

View your accounts

The **Account summary** menu displays a complete list of accounts you hold with the ATO, along with the:

- payment reference number (PRN)
- overdue amount (if any)
- account balance.

You can view specific account types using the filter.

To access an account, select:

- **Accounts and payments**
- **Account summary**
- relevant Account name linked.

To filter the selected account:

- select **Filter**, then
  - enter the date range – **From date** and **To date**
  - process date order – displays results in the order transactions were processed by ATO
  - effective date order – displays results in the order the transaction was effective on the account (for amended or revised activity statements, the effective date shown will be the date the original transaction was due)
- select **Order** date to sort from **Newest** or **Oldest**
- select the Check box to hide transactions which total to zero, then

- click **Filter** to sort and view transactions.

You can also pay outstanding amounts using the payment options hyperlink and following the options.

It can take up to 4 business days for a payment to be visible on your account.

Payment plans

You can make a payment plan online if the debt is under $200,000. For payment plans above $200,000, you will need to contact us.

Add payment plan

At the **Accounts and payments** menu:

1. Select **Payment plans**.
2. Select **Add**.
3. Select account for payment plan and the amount.
4. Select payment method and frequency.
5. Enter payment date, upfront payment and instalments, then select **Calculate payment plan**.
6. Select **Next** and review the payment plan.
7. Select the declaration, then **Submit**.

You will receive a message with a receipt number once the plan has been submitted successfully.

To pay a payment plan by direct debit (via bank account or credit or debit card), see Payment options.

Modify payment plan

You can edit certain payment plan information, including:

- some dates
- amounts of instalments
- method of payment.

If your payment method is credit or debit card, you will need to provide your card verification code (CVC or CVV).

The financial institution that issued your card may also request additional information. This could include:

- security questions
- a one-time pin
- fingerprint or facial recognition verification.

To update direct debit bank details, you need to contact us.

You can't increase the amount of the payment plan.

Payment options

From the **Payments** menu, you can:

- make payments
- view your payment options
- obtain an electronic funds transfer (EFT) code.

You can download and print a payment slip when you access the **Payments** screen from a specific account (for example, an activity statement account).

To pay by credit or debit card for amounts between $1 and $20,000,000:

1. Select **Credit** or **debit card.**
2. Filter by amount type (debit balance, overdue, or all).
3. Check the box beside the appropriate account in the **Account details** screen (the pre-filled amount to pay can be changed to any payment amount).
4. Type in your card details.
5. Choose to save the card details for future payments – this will not create a direct debit.

Maintain your cards for future payments by selecting **Manage card details** from the **Profile** menu. From here, you can:

- view your stored cards

- add up to 4 cards for future use
- update stored card details
- delete stored cards.

Note: Storing a card for future payments does not set up a direct debit arrangement.

To pay by BPAY® you'll need your payment reference number (PRN) which you can use as your reference number. Each account has a different PRN. To make a payment:

1. Select **BPAY** from the **Payment** screen
2. At **Account details**, all valid accounts are listed with the PRNs
3. The Biller code is at the bottom of the screen.

To pay by direct debit:

- Select **Other payment methods** from the **Payment** screen.
- All applicable accounts will be displayed along with the PRN and account balance.

Note: the PRN viewed here may be slightly different to one received – for example, it may include leading zeros. The PRN will still work to allocate payments.

ATO account details are displayed on the screen and can be printed.

Transfers

To request a transfer of a credit balance between accounts, select **Accounts and payments** > **Transfer request**.

Refunds

To request a refund of a credit balance on an account, select **Accounts and payments** > **Refund request**.

Lodgments in Online services for business

Use the Lodgments menu in Online services for business to lodge a range of forms and statements.

Last updated 18 July 2024

Income tax returns

You can't use Online services for business to lodge an income tax return. To lodge a tax return, you can:

- use standard business reporting (SBR) enabled software
- use a registered tax professional
- use paper.

You **can** lodge an income tax return amendment via Secure mail.

View and print tax returns

Online services for business allows you to view your lodgment history.

Income tax returns that haven't been lodged are displayed in 'For action' and can be viewed on the home page or from the **'Lodgments'** menu by selecting **Income Tax**.

Lodged income tax returns are available to view and print at the 'Income tax' screen. Select **History** then **View details** beside the tax return. Once the return is viewed, you can choose to print or save it as a PDF.

What you need to report and how you lodge your tax return for your business depends on your type of business entity.

Lodge a business or instalment activity statement

- Lodge a NIL business activity statement (BAS)
- Lodge a current activity statement

- Revise an activity statement
- GST property credits account:

You must lodge and pay your activity statements by the due dates. Due dates are available on the home screen of Online services for business, under the **For Action** section.

Lodge a NIL business activity statement (BAS)

- Lodgment
- Activity statements
- Prepare
- Prepare as NIL

Lodge a current activity statement

- select either
  - **Lodgments** from 'For action'
  - **Activity statements** from the 'Lodgments' menu
- select **Prepare** next to the statement
- complete the mandatory details
- tick the declaration
- select **Save and exit** to resume later or **Lodge**
- a confirmation screen will present with a unique receipt ID – the screen can be printed or saved as a PDF
- the total amount to pay will be presented on the screen with an option to pay now- you must pay by the due date.

Revise an activity statement

If an activity statement is able to be revised, there will be a revise link available for you to click.

Activity statement history

You can view, print and revise statements you've previously lodged in 'History'.

To see the history select:

1. Lodgments
2. Activity Statements
3. Click the history tab.

GST property credits account

At the 'Lodgments' menu, select **GST property credits** from the drop-down menu.

If no GST property credits exist, no records will display.

Lodge excise duty return

Online services for business allows you to lodge your excise duty returns for both PSP holders and pre-payment returns.

To access the form using online services:

1. select **Lodgments**
2. select **Excise duty return**
3. select the **type of return**, then **Prepare**
4. complete all mandatory fields and review the information
5. tick the **Declaration** box and select **Submit**.

Alternatively, if you hold a current PSP, you will be able to see your expected lodgments in the ‘For Action Block’ when you log into Online services for business.

You can access your delivery authority from the Excise duty return landing page:

1. select **Lodgments**
2. select **Excise duty return**
3. select **Pre-payment**
4. click on the **Delivery authority** link for the selected period.

You can view and print your delivery authorities from the Communication menu.

Lodge Excise claims

Online services for business allows you to lodge excise related claims for:

- Excise refunds
- Excise remissions
- Excise drawbacks
- Bunker fuel for yachts.

To access the form using online services:

1. select **Lodgments**
2. select **Excise Claim**
3. select **Prepare**, then the type of claim
4. complete all mandatory fields and review the information
5. tick the **Declaration** box and select **Submit.**

NFP self-review return

- Lodge an NFP self-review return
- Amend an NFP self-review return
- NFP self-review return history

Non-charitable NFPs with an active Australian business number (ABN) need to lodge an annual NFP self-review return to self-assess their eligibility for income tax exemption.

For assistance to answer the questions in the NFP self-review return, refer to How to prepare an NFP self-review return.

You must lodge your NFP self-review return by the due date. Due dates are available on the home screen of Online services for business, under the **For Action** section.

Lodge an NFP self-review return

To lodge an NFP self-review return:

1. select either

- **View** next to the NFP self-review return in the **Lodgments** section of the **For Action** panel, or
- **NFP self-review return** from the **Lodgments** menu

2. select **Prepare** next to the return (you must prepare the oldest return first)
3. complete the mandatory details
4. tick the acknowledgments and declaration
5. select **Submit**.

A confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Your second and subsequent year NFP self-review return will be pre-populated from your most recently lodged NFP self-review return.

Amend an NFP self-review return

If an NFP self-review return is able to be amended, there will be an amend link available for you to select in the history tab.

A blank NFP self-review return will open for you to complete.

NFP self-review return history

You can view, print and amend returns you've previously lodged in 'History'.

To see the history select:

1. **Lodgments**
2. **NFP self-review return**
3. **History** tab.

Super guarantee charge statement

To lodge the super guarantee charge (SGC) statement, select:

1. **Lodgments**
2. **Reports and forms**
3. **Super guarantee charge statement**.

Taxable payment annual report

A taxable payment annual report (TPAR) must be lodged by 28 August each year.

Select:

1. **Lodgments**
2. **Taxable payment annual report**
3. Complete the required information.
4. To add additional payees, select **add+** (You can only lodge 20 payees per report. If you need to lodge additional ones, you will need to submit multiple reports)

If you need to submit a non-lodgment advice, select the link under the **not lodged** tab.

Transfer balance account report

To lodge the transfer balance account report, select:

1. **Lodgments**
2. **Reports and forms**
3. **Transfer balance account report**.

Private rulings

To apply for a private ruling within Online services for business, select:

1. **Lodgments**
2. **Reports and forms**
3. **Private ruling application.**

Objections

To use Online services for business to lodge objections, select:

1. **Lodgments**
2. **Reports and forms**

3. **Lodge an objection**.

File transfer

You can use file transfer to lodge a range of reports to us.

Select

1. **Lodgment**
2. **File transfer**

Files you can test or lodge are visible in this section.

Reported transactions

Online services for business allows you to view third party data that we hold on taxable payments, government grants and business transactions received through payment systems. To view Reported transactions, select:

1. **Lodgments**
2. **Reports and forms**
3. **Reported transactions**.

Fuel tax credits non-business

Online services for business allows not-for-profit organisations (that are not registered for GST) who operate emergency vehicles or vessels that provide emergency services and are clearly identifiable as such to register for fuel tax credit non-GST, lodge a claim or amend a previous claim.

You must claim within 4 years and must keep records that support your fuel tax credit claim.

To register and claim Fuel tax credit non-GST, select:

1. **Lodgments**
2. **Reports and forms**
3. **Fuel tax credit non-GST**.

To amend the fuel tax credit non-GST select:

1. **Lodgments**
2. **Reports and forms**
3. **Fuel tax credit non-GST**
4. **Amend**.

Product Stewardship for Oil (PSO)

To register and claim Product Stewardship for Oil (PSO), select:

1. **Lodgments**
2. **Reports and forms**
3. **Product stewardship for oil claim**.

Two week lodgment concession - terms and conditions

See terms and conditions for the 2-week lodgment and payment concession.

File transfer

File transfer allows businesses and tax professionals to lodge electronic files securely through ATO online services.

Reported transactions in ATO online

Information to help you to understand your reported transactions in ATO online services.

Two week lodgment concession – terms and conditions

See terms and conditions for the 2-week lodgment and payment concession.

Last updated 18 August 2025

Eligibility for lodgment concession

You may qualify for an extra 2 weeks to lodge and pay your quarterly activity statements if you receive and lodge them online.

This concession:

- is ongoing
- allows you to lodge your quarterly activity statement 2 weeks after the original due date
- applies to activity statements for the **standard quarters** ending 30 September, 31 March and 30 June which have an original due date of the 28th of the month, following the end of the quarter – that is, quarters 1, 3 and 4 (quarter 2 activity statement lodgers already have 8 weeks to lodge)
- will be visible online once the activity statement generates and dispatches.

You don't need to apply for the concession. If you qualify, the due date on your activity statement will automatically be updated.

If you use a registered agent to prepare and lodge your quarterly activity statements, contact them as you may have a different due date.

Register now

Register for ATO online services to manage your activity statements:

- ATO online services for individuals and sole traders (accessed through myGov) – Individuals and sole traders can manage their

activity statements. All you need is a myGov account linked to the ATO.

- Online services for business – you can do most of your business reporting and transactions with us online. You will need to use a Digital ID, such as myID.

For more information, see:

- Lodging your activity statement online for individuals and sole traders
- Online services for business
- Accessing online services with Digital ID and RAM

What isn't included

This offer doesn't apply to:

- monthly activity statements
- monthly goods and services (GST) payers with quarterly pay as you go (PAYG) instalments (or other quarterly roles) – this includes businesses that are required to or elect to report on a monthly basis
- quarterly PAYG instalments for head companies of consolidated groups
- entities with substituted accounting periods that are classified as a large business client (see note below)
- any other clients who do not have an original due date of the 28th
- quarterly instalment notices, for example forms
  - *BAS R – Quarterly PAYG instalment notice*
  - *BAS S – Quarterly GST instalment notice*
  - *BAS T – Quarterly GST and PAYG instalment notice*.

Note: A large business client is a client with:

- annual total income over $10 million
- GST turnover of $20 million or more
- annual withholding payments over $1 million, or an entity in a group of companies where at least one member of that group has an

annual total income over $10 million.

QC 19062

Reported transactions in ATO online

Information to help you to understand your reported transactions in ATO online services.

Last updated 7 March 2024

Overview

The Reported Transactions service in ATO online platforms allows you and your tax agent to view third-party data that we hold on taxable payments, government grants and business transactions received through payment systems.

Accessing reported transactions

These records give you transparency about the data that has been provided to the ATO about your business transactions and can help you meet your tax obligations.

While most businesses do the right thing, there are some businesses that are deliberately not reporting or under-reporting business income to us. This contributes to the shadow economy. We estimate that small businesses operating in the shadow economy cost the community more than $10.4 billion in unpaid tax every year.

The data will be available to view after we receive and process the information. You and your tax agent will be able to view and filter on current year plus the previous 3 years of data and download it in either CSV or HTML format.

You can access the Reported Transactions service through our ATO Online platforms. If you are a sole trader, you have a choice of using Online services for individuals or Online services for business. We're

also making the data available for tax agents of small businesses through Online services for agents.

If you use:

- Online services for individuals
  - select **Tax**
  - select **Manage**
  - select **Reported transactions**.
- Online services for business
  - select **Lodgments**
  - select **Reports and forms**
  - select **Reported transactions**.

This screen will show a list of financial years and the total number of reported transactions. If the ATO has not yet received any transactions, no information will be displayed.

To see information about these transactions:

- Select the hyperlink of the type of transaction you'd like to view (for example, business transactions through payment systems or government grants). This will then display a list of the payers, the financial year, the total number of transactions, and the total dollar amount of the transactions.
- You can select a specific financial year by selecting **edit** under **time period**.
- Select the Search button to see the list of payer names.
- For further information, select **Payer name.** This will then display all the transactions for that specific payer.
- Online services for agents
  - select a client
  - select **Lodgments**
  - select **Client reports**
  - select **Reported transactions**.

This information may help you meet your tax obligations however, you should cross check the information against your business records to ensure it is complete and correct.

Our information may be incomplete because:

- an organisation has not supplied data yet
- our processing has not been completed
- we have received data that could not be matched to you with high confidence
- the data did not pass all validation processing checks
- the transaction date is the date the payer made the payment. If you report on an accrual basis, you'll need to consider when the work was done rather than when the payment was received.

If you or your tax agent need to dispute the data, you can send us a message with the details by accessing the 'contact us' link on the page.

Reported transaction payment types

Use the information below to understand the different payment types available in the Reported Transactions service and description of data fields in your data download report.

- Taxable payments
- Government grants and payments
- Business transactions through payment systems

Taxable payments

Payments reported to your business as a contractor for taxable payment reporting system services will include the following data fields:

- Field name – description
- Payer name – the full name of the business who made the payment
- Payer Australian Business Number – an 11-digit number that identifies the business who made the payment
- Financial year– the financial year the payment was made

- Gross amount – the gross amount of the payment
- GST amount – the amount of Goods and Services Tax (GST)
- Tax withheld amount – the tax withheld amount.

Government grants and payments

Payments reported to your business for services and grants made by a government entity. The reported transactions will include the following data fields:

- Field name – description
- Payer name – the full name of the business who made the payment
- Payer Australian Business Number – an 11-digit number that identifies the business who made the payment
- Grant Program name – the full name of the grant program
- May be non-assessable non-exempt – some of the grants are listed under legislation as non-assessable non-exempt (NANE) income. If a grant is considered NANE, then government entities can choose to provide additional information in their Taxable payments annual report (TPAR). The information provided in the TPAR will be displayed as yes, no or unsure based on their assessment of whether the grant type is listed as NANE. Some grant transactions will have no values as it is optional
- Payment date – the date when the grant was issued
- Gross amount – the gross amount of the payment
- GST amount – the amount of Goods and Services Tax (GST).

Business transactions through payment systems

Payments made to your business from organisations that process transactions for a client through an electronic payment system will include the following data fields:

- Field name – description
- Payer name – the full name of the organisation who reported the payment

- Customer reference number – unique business ID used by the organisation who reported to identify the business
- Account held by – account holder name
- Payment system account number – the payment system account number allocated to the business by the reporter that relates to the payment system description, for example
  - BPAY payments – Biller ID
  - Merchant acquiring system – Merchant ID
  - Direct debit payments – APCA number, BECS ID or BUDS ID
- BSB number – a 6-digit number used to identify the individual branch of an Australian Financial Institution
- Client financial institution account number – the account identification number associated with your bank account
- Period start – the start date for the transaction period. Format YYYY–MM. For example, 1 July 2021 will display as 2021–07
- Net amount – the net sales amount (in the reported currency)
- Currency code (Refer ISO4217 standards) – the currency of the transaction being reported.

QC 67393

Employees menu

Use the Employees menu in Online services for business to manage most of your employer obligations.

Last updated 17 November 2025

Registrations

When you employ workers, you may need to register for pay as you go (PAYG) withholding or fringe benefits tax (FBT).

You can add or cancel these registrations under **Profile** in Online services for business.

How to add a tax type

To **add** a tax type:

1. At 'Tax registrations' select **Add.**
2. Select **Registration tax type** from the drop-down menu.
3. Type the details as prompted.
4. Select **Next.**
5. Review the summary.
6. Select the declaration, then **Submit**.

How to update a tax type

To **update** a tax type:

1. Select **Update** next to the relevant tax type to be updated.
2. Type the required updates.
3. Select **Next.**
4. Review the summary.
5. Select the declaration, then **Submit**.

How to cancel a tax type

To **cancel** a tax type:

1. Select **Cancel** next to the account type to be cancelled.
2. Type the date the cancellation takes effect and select the reason for cancellation.
3. Select **Next.**
4. Review the summary.
5. Select the declaration, then **Submit**.

Annual pay as you go withholding report

You must lodge your PAYG withholding annual report at the end of each financial year. You lodge this under the **Lodgment** menu in Online services for business:

1. Select **Lodgments.**
2. Select **File transfer**.

Tax file number (TFN) declaration

Lodge an employee TFN declaration

Don't lodge your report or payees' completed TFN declarations with us if:

- you're using Single Touch Payroll (STP) Phase 2-enabled reporting software
  - your STP Phase 2 reporting already includes the information we need
  - you must keep your employees' completed TFN declarations for your records
- your payee has given you a printout of their employee tax details summary from ATO online services, but you must keep a copy for your records.

You can lodge the TFN declaration using either:

- File transfer facility
  - select **Lodgments**
  - select **File transfer**
- Standard Business Reporting (SBR)
  - your accounting or payroll software must be SBR-enabled to use SBR
  - you can check with your digital service provider if your software is SBR-enabled.

TFN declaration data

You can lodge your TFN declaration data under the **Lodgments** menu in Online services for business:

1. Select **Lodgments.**
2. Select **File transfer**.

Single Touch Payroll functions

Single Touch Payroll (STP) functions include:

- STP reporting
- STP deferral and exemption requests.

STP reporting

If your business is using Single Touch Payroll (STP) reporting, you can view payroll transactions, including PAYG withholding and gross payment amounts.

The STP reporting screen provides a list of the STP reports you have successfully lodged with us, and will display:

- all STP reporting event types (pay, update and adjustment)
- employer (payer) totals
  - gross payments made to employee (payees)
  - any PAYG withholding (where applicable).

We use these amounts to pre-fill labels W1 and W2 in activity statements.

Note: Updating events will only correct employee year-to-date amounts and will not include employer (payer) totals.

How to view STP reports

To view STP reports, select:

- Employees – **STP reporting**
- Reported date
- Effective date
- Branch ID
- Submission ID
- Event type

  - Pay
  - Update
  - Adjustment
- Gross payments
- PAYG withholding.

You can then filter the data to view by financial year, date range, reporting branch or Business Management Software (BMS).

You can also download the STP report list:

- select **Download** to print or save in CSV or HTML.

STP deferral and exemption requests

You can request av deferral or an exemption for STP reporting for your eligible businesses:

Select **Employees – STP deferrals and exemptions** to submit requests for:

- operational deferral
- transitional deferrals
- concessional reporting
- recurring deferrals
- exemptions
- no requirement to report
- finalisation declaration deferrals.

You will receive an ATO receipt ID when a form is submitted. You'll be advised if the request has been accepted or has been sent for assessment. In this case, you'll be notified of the outcome.

The timeframe depends on the request type.

Superannuation functions

Small Business Superannuation Clearing House

Note: This service will be closed from 1 July 2026. From 1 October 2025, only existing users of the SBSCH will have access until 30 June 2026. Employers will not be able to register as new users of the SBSCH after 1 October 2025.

To access the Small Business Superannuation Clearing House:

1. Select **Employees.**
2. Select **Small Business Superannuation Clearing house**.

A new tab will open for the Super clearing house.

If your business is new to the clearing house, a **Registration** form will display. You'll need to complete the mandatory details and declaration.

Request stapled super fund details

If you have new employees, you may need to add and request their stapled super fund details from us. Before you request these details:

- Check that your authorised representatives in ATO online services have the 'Employee Commencement Form permission' so your payroll and onboarding staff can make stapled super fund requests.
- Establish an employment relationship link with your new employee by submitting a Tax file number declaration or Single Touch Payroll pay event.

How to add an employee

To add an employee:

1. Select **Employees.**
2. Select **Add.**

Complete the required information – this includes information identifying your employees and their employment details.

How to request a stapled super fund

To request a stapled super fund, select:

- **Employees**
- **Employee super accounts** – previous stapled super fund requests will be displayed

- **Request** to submit a new request – complete your employees' details
- **Yes** or **No** at **Requesting an alternative super account**
  - select Yes if you have previously requested a stapled super fund account for the employee, and the account was unable to receive contributions
  - select No if this is your first request for the employee's stapled super fund details.
- Read the **Declaration** and tick the checkbox to sign it
- **Yes** – if you have more employees to request a stapled super fund for
- **Submit** – the outcome of the last request will be displayed at the top of the screen.

Then repeat the process if needed.

Select the **Cancel** button to return to the **Employee** super accounts screen.

Check the status of your request

You can check the status of your request or requests from the **Employee** super accounts screen. You can view:

- Date requested
- Employee
- Status
- Fund ABN (if applicable)
- Member account number (if applicable).

All processed requests have a drop-down arrow with a message. Where applicable, further information specific to the employee including the ATO receipt ID will display.

Requests will remain visible for 6 months before being automatically removed from the **Employee** super accounts screen.

Other options

- **Filter** button

  - available when 10 or more stapled super fund request outcomes are displayed on the **Employee** super accounts screen
  - **Clear** – selecting clear will remove the filtered requirements and return you to the default state.
- **Print friendly version** – view will capture all information for each employee, regardless of the dropdown arrow being expanded.
- **Download** – will allow you to download the stapled super fund displayed in CSV or HTML format.
- **Help** – this button will be displayed on the right-hand side of the screen and will have information specific to the screen you're viewing, for example, if you don't have the employee's TFN – there will be a list of exemption codes you can use.

Lodge a super guarantee charge statement

You must pay your employees' superannuation in full, on time and to the right fund. If you do not meet your super guarantee obligations, you are liable for the super guarantee charge (SGC).

Download and complete the Super guarantee charge (SGC) statement (XLSX, 200KB).

To lodge a super guarantee charge statement, select:

1. **Communication.**
2. **Secure mail** function.
3. **New message.**
4. **Superannuation** as the topic.
5. **Lodge SGC statement** as the subject.
6. **Submit** the completed form.

QC 65237

Profile in Online services for business

How to use the Profile menu in Online services for business to manage your business details with us.

Last updated 1 December 2025

Business details

Selecting **Business details** from the **Profile** menu allows you to view business information known by the ATO, including the:

- business name
- Australian business number (ABN)
- tax file number (TFN), and
- other related information.

To update the notification preferences, select the entity and update the channel preference. Where 'email' is selected, you must provide an email address.

Some business information, such as the Company name or Public officer details, must be updated on the Australian Business Register (ABR). The ABR stores business and organisation details and allows the community and government to verify information about ABN holders.

For more information, see Update your details.

Business addresses

To update a business address, select **Business addresses** from the **Profile** menu.

Email addresses

To update an email address, select **Email addresses** from the **Profile** menu.

Authorised contacts

You can add, update, or delete contacts authorised to use ATO online services for business by selecting **Authorised contacts** from the

Profile menu.

This level of access allows someone to phone us and act on your behalf.

To add, update, or remove authorised contacts who can engage with us online and see your business records, you will need to authorise them in Relationship Authorisation Manager (RAM).

To update or remove contacts listed on the ABR who can manage the information about your business on the ABR, go to Australian Business Register.

Agent details

We're introducing an agent nomination process to all entities with an ABN (except sole traders) to strengthen security. You will need to nominate a registered tax agent, BAS agent or payroll services provider to act on your behalf and manage your tax affairs when you're changing agents or changing their authorisations.

If you're a sole trader, your registered tax agent, BAS agent or payroll service provider will add or remove themselves as an agent, using their existing process.

View registered tax professionals by selecting **Agent details** from the **Profile** menu. To remove a registered agent, you must either nominate a new agent or contact us.

To nominate a registered agent at **Agent nominations**:

1. Select **Add**.
2. Enter the registered agent number (RAN) or practice name that you'd like to nominate.
3. Select **Search**.
4. Select the registered agent you want to nominate (if multiple results are returned, select the correct agent from the list).
5. Check that the agent's details are correct.
6. Complete the declaration then **Submit** the nomination form.

Your business or organisation may nominate more than one agent to manage different tax accounts.

The easiest and fastest way to search for the agent you want to authorise is to get the RAN from your agent and search using this number.

Extending a nomination

If the agent you've nominated needs additional time to add your business or organisation as a client, you can use the **Extend** feature.

The Extend feature will become available on the next calendar day after submitting a nomination. It will remain available for 28 calendar days (midnight on the 28th day) then will expire.

To extend a nomination:

1. From **Agent nomination**, select **Extend**.
2. At the **Extend agent nomination** screen, check the details of the agent are correct.
3. Complete the declaration and select **Submit**.

The agent nomination has now been extended for an additional **28 calendar days** from the time you submit the extend request.

If a nomination has expired, you won't be able to extend it. You'll need to resubmit a new nomination.

You can delete an agent nomination by selecting **Delete**.

To cancel authority of a tax professional, contact us.

Associates

You can view associates of the business, including the associate's name and position held, by selecting **Associates** from the **Profile** menu.

To update associate details, go to the Australian Business Register.

Financial institution details

To view Financial institutions details for an account, select **Financial institutions details** from the **Profile** menu.

You can add, update, or delete details for the selected account.

Manage card details

Maintain your cards for future payments by selecting **Manage card details** from the **Profile** menu. From here, you can:

- view your stored cards
- add up to 4 cards for future use
- update stored card details
- delete stored cards.

To update card details for an existing payment plan:

1. From the **Profile** menu, select **Manage card details**.
2. View your stored credit or debit card.
3. Update the card details if applicable.

To add, edit or remove card details:

- select **Add** to add a new credit or debit card
- click on the arrow to the right of a stored card to edit or remove your card details.

See how to Set up a payment plan.

Add, update or cancel a tax type

Online services for business allows you to manage the different types of tax your business is registered for.

By choosing the **Profile** menu and selecting **Tax registrations** from the drop-down menu, you can add, update or cancel:

- goods and services tax (GST)
- income tax withholding (ITW – also known as PAYG withholding or PAYGW)
- PAYG instalments (PAYGI)
- luxury car tax (LCT)
- wine equalisation tax (WET)
- fuel tax credits (FTC).

Add a tax type

To add a tax type:

1. Select **Add** at 'Current registrations'.
2. From the drop-down menu, select **Registration tax type**.
3. Type the details as prompted.
4. Select **Next**.
5. Review the summary.
6. Select the declaration, then **Submit**.

Update a tax type

To update a tax type:

1. Select **Update** next to the relevant tax type to be updated.
2. Type the required updates.
3. Select **Next**.
4. Review the summary.
5. Select the declaration, then **Submit**.

Cancel a tax type

To cancel a tax type:

1. Select **Cancel** next to the account type to be cancelled.
2. Type the date the cancellation takes effect and select the reason for cancellation.
3. Select **Next**.
4. Review the summary.
5. Select the declaration, then **Submit**.

SMSF auditor details

SMSF auditor details can be entered in this screen for use in the Auditor contravention reports (ACR) and Audit complete advice (ACA) forms.

Details entered here will only be used to pre-populate ACR and ACA forms and won't be used to update details with the ATO or ASIC.

Up to 100 different SMSF auditors can be saved.

Add an auditor

To add an auditor:

1. Click **Add**.
2. Enter a valid SMSF auditor number.
3. Enter auditor first name and surname.
4. Enter at least one contact number (phone or mobile number).
5. Start typing the auditor's postal address and select the correct address from the drop-down list as it is presented – ensure the address is validated.
6. Click **Save**.

Edit an auditor

To edit an auditor:

1. Select the auditor that requires editing.
2. Click **Edit**.
3. Change any fields – note the SMSF auditor number can't be edited.
4. Click **Save**.

Delete an auditor

To delete an auditor:

1. Click the Delete icon next to the auditor you wish to delete.
2. Select **Yes** 'Are you sure you want to delete.'

Communication in Online services for business

Use the Communication menu in Online services for business to communicate with the ATO by Secure mail.

Last updated 3 September 2025

Secure mail

You can use **Secure mail** to engage with us on a number of topics. See how to:

- Access Secure mail
- Use Secure mail

Access Secure mail

To access **Secure mail**, you need to first grant permissions in Access Manager.

Log in to **Access Manager**, and select:

- **Manage permissions**
- **View and action own mail**.

Use Secure mail

You can use **Secure mail** to:

- view sent messages
- reply to messages
- allocate messages to other users (based on permissions)
- delete messages
- receive replies from us
- print messages
- set up email notifications to your preferred email address to advise you when you receive messages to your Online services for

business mailbox

  - select **Email notification** at the bottom of the mailbox and type or update your email address
  - email notifications will always be from our trusted email address – Taxofficeportalmessagenotify@ato.gov.au

- access the business mailbox or another user's mailbox to view and allocate mail (you can't create, send or reply to an email in these mailboxes).

To view the business mailbox or another user's mailbox, select the **Access other user's mail** permission in Access Manager.

Lodge income tax return amendments

If you need to correct a mistake on your return, you can lodge this in Online services for business.

You will need to complete the amended return. Then at the **Communication** menu:

- select **Secure mail** then **New**
- select Topic: **Income tax**
- select Subject: **Income tax amendment** (and the relevant client type)
- attach amendment
- tick the declaration, then **Send**.

You can't lodge an original income tax return using Online services for business.

Secure mail topics

Secure mail allows you to communicate with us on a range of topics and subjects, including:

- Activity statements
- Debt and lodgment
- Fringe benefits tax (FBT)

- Income tax
- Pay as you go
- Refunds and remissions
- Registrations
- Superannuation
- Other topics – general, excise, GST, exploration incentives, JMEI, insolvency, and more.

Table 1: Activity statements

Topic	Subject
Activity statements	Additional time to lodge – deferral request
Activity statements	Debit or nil balance query
Activity statements	How do I complete my activity statement?
Activity statements	Penalty or interest calculation
Activity statements	Remission of failure to lodge on time penalty
Activity statements	Remission of interest charges
Activity statements	Remission of non-electronic notification or non-electronic payment penalty

Table 2: Debt and lodgment

Topic	Subject
Debt and lodgment	See Payment plans to request a payment arrangement. You can also request a payment

	plan in Online services for business. For payment plans above $200,000, you will need to contact us.
Debt and lodgment	Additional time to lodge – deferral request
Debt and lodgment	Debit or nil balance query
Debt and lodgment	Penalty or interest calculation
Debt and lodgment	Remission of failure to lodge on time penalty
Debt and lodgment	Remission of general interest charge
Debt and lodgment	Remission of shortfall interest charge
Debt and lodgment	Taxable payments annual report

Table 3: Fringe benefits tax (FBT)

Topic	Subject
Fringe benefits tax (FBT)	Additional time to lodge – deferral request
Fringe benefits tax (FBT)	Cancel FBT
Fringe benefits tax (FBT)	Change details for FBT
Fringe benefits tax (FBT)	Debit or nil balance query
Fringe benefits tax (FBT)	General FBT questions

Fringe benefits tax (FBT)	FBT amendment request
Fringe benefits tax (FBT)	Other
Fringe benefits tax (FBT)	Penalty or interest calculation
Fringe benefits tax (FBT)	Register for FBT
Fringe benefits tax (FBT)	Remission of failure to lodge on time penalty
Fringe benefits tax (FBT)	Remission of general interest charge

Table 4: Income tax

Topic	Subject
Income tax	Additional time to lodge – deferral request
Income tax	Debit or nil balance query
Income tax	Div 7A relief
Income tax	Income tax return amendment – companies Income tax return amendment – partnerships Income tax return amendment – superannuation funds To lodge an original income tax return, you must use SBR-enabled software, speak with your registered tax professional, or lodge via a paper return. You can't lodge an original tax return in Online services for business.
Income	Submit 14ZYA notice

tax	
Income tax	Penalty or interest calculation
Income tax	Remission of failure to lodge on time penalty
Income tax	Remission of general interest charge
Income tax	Remission of shortfall interest charge
Income tax	Certificate of residency
Income tax	Request for copies of tax documents
Income tax	ESIC Report NAT 75119 unable to submit online
Income tax	Prior year IT amendment for earnout purposes
Income tax	Stapled group – choice form
Income tax	Substituted account period

Table 5: Pay as you go

Topic	Subject
Pay as you go	Instalments – additional time to lodge – deferral request
Pay as you go	Instalments – change instalment rate
Pay as you go	Instalments – change PAYG cycle

Pay as you go	Instalments – explanation of instalment rate
Pay as you go	Instalments – other instalment queries
Pay as you go	Withholding – ATO cycle change letter received – request to remain on current cycle
Pay as you go	Withholding – cycle change request – withholding amount less than $1 million
Pay as you go	Withholding – cycle change request – withholding amount more than $1 million

Table 6: Refunds and remissions

Topic	Subject
Refunds and remissions	ATO pay interest on an early payment – request
Refunds and remissions	Client overpayment or double payment
Refunds and remissions	Excess imputation credit refunds
Refunds and remissions	Interest paid on an overpayment of an income tax return
Refunds and remissions	Penalty or interest calculation
Refunds and remissions	Remission of failure to lodge on time penalty
Refunds and remissions	Remission of general interest charge
Refunds and remissions	Remission of non-electronic notification or non-electronic payment penalty

Refunds and remissions	Returned refunds
Refunds and remissions	NRWT – custodians

Table 7: Registrations

Topic	Subject
Registrations	Consolidation registration enquiry
Registrations	Grouping or branching registration enquiry
Registrations	Non-residents registration enquiry
Registrations	GST joint venture notification GST – joint venture – notification of forming, changing or cancelling (NAT 2953)

Table 8: Superannuation

Topic	Subject
Superannuation	Account details – this option is only available to legal practitioners. Other requests will not be answered.
Superannuation	Approved SMSF auditors – ACA bulk lodgments Audit complete advice (XLSX template)
Superannuation	Approved SMSF auditors – intelligence referrals
Superannuation	Approved SMSF auditors – number enquiries
Superannuation	Approved SMSF auditors – P2P requests – application of the *Superannuation Industry*

	(Supervision) Act 1993 (SIS Act) and Regulations
Superannuation	Approved SMSF auditors – IAR, ACR, ACA enquiries
Superannuation	Approved SMSF auditors – auditing standards or audit related issues, online services and general enquiries
Superannuation	Direct claim payout from the superannuation holding account special account (SHA)
Superannuation	Fund validation service
Superannuation	Is a particular fund registered as a complying superannuation fund?
Superannuation	Lodge inactive low balance account – declaration
Superannuation	Lodge Super guarantee charge (SGC) statement (XLSX)
Superannuation	Lodge Super guarantee opt-out for high income earners with multiple employers form (NAT 75067)
Superannuation	Lodge USM adjustment templates or non-lodgment advice
Superannuation	Lodgment – transfer balance account report
Superannuation	Manual payment request
Superannuation	Other
Superannuation	Payment and transfer of superannuation holdings reserve
Superannuation	Payment arrangement request – see Payment plans
Superannuation	Penalty or interest calculation

Superannuation	Refund request
Superannuation	Remission of general interest charge
Superannuation	SMSF early engagement and voluntary disclosure SMSF regulatory contravention disclosure form
Superannuation	SMSF product ruling
Superannuation	SMSF specific advice
Superannuation	Statement of account or account query
Superannuation	Superannuation provider assessment data

Table 9: Other topics - General, excise, GST, exploration incentives, JMEI, Insolvency, and more.

Topic	Subject	Additional subject
View more topics	GST	Additional time to lodge – deferral request
View more topics	GST	ACNC – elect to exclude grants
View more topics	GST	Charities, religious institutions, not-for-profit entities
View more topics	GST	Consolidation registration enquiry
View more topics	GST	Deferral of GST on importations (DGST)

View more topics	GST	Education courses
View more topics	GST	Export, import or online trading of goods and services
View more topics	GST	Financial supplies or insurance
View more topics	GST	Food, entertainment and SAM (simplified accounting method)
View more topics	GST	Government grant or funding, taxes, fees, charges
View more topics	GST	Grouping or branching registration enquiry
View more topics	GST	GST joint venture notification GST – joint venture – notification of forming, changing or cancelling (NAT 2953)
View more topics	GST	Land or property transaction (including retirement villages)
View more topics	GST	Motor vehicles or luxury car tax
View more topics	GST	Other sales, purchases or and tax invoice enquiry
View more topics	GST	Time limits on refunds or activity statement amendment

View more topics	GST	Assistance to register or update GST details electronically
View more topics	GST	GST at settlement
View more topics	GST	Registrations update
View more topics	Exploration incentives	EDI advice
View more topics	Exploration incentives	EDI lodgment
View more topics	Exploration incentives	JMEI advice
View more topics	Exploration incentives	JMEI lodgment
View more topics	Lodge report	Annual investment income report extension of time
View more topics	Lodge report	Annual investment income report lodgment – PC spreadsheet
View more topics	Lodge report	Common reporting standard (CRS) extension of time
View more topics	Lodge report	Employee share scheme annual report extension of time
View more	Lodge report	Foreign Account Tax Compliance Act (FATCA)

topics		extension of time
View more topics	Lodge report	Non-resident interest, dividend and royalty annual report lodgment – PC spreadsheet
View more topics	Lodge report	Quarterly tax file number report extension of time
View more topics	Lodge report	Quarterly tax file number report lodgment – PC spreadsheet
View more topics	General questions, problems, help	Notify ATO of appointment of new public officer
View more topics	General questions, problems, help	Notification of legal representative
View more topics	Statement requests or account details	Debit or nil balance query
View more topics	Statement requests requests or account details	Penalty or interest calculation
View more topics	Statement requests requests or account details	Remission of failure to lodge on time penalty
View more topics	Statement requests requests or account details	Remission of general interest charge
View more topics	Excise	Alcohol, fuel and petroleum products, tobacco, duty free store
View more topics	Excise	Audit

View more topics	Excise	Excise returns
View more topics	Excise	Fuel schemes enquiry
View more topics	Excise	Fuel tax credit enquiry (not to be used for registration requests)
View more topics	Excise	Other advice or lodgment enquiry
View more topics	Excise	Permission – movement and period settlement
View more topics	Excise	Remission, refund and drawback enquiry
View more topics	Excise	Wine equalisation tax enquiry (not to be used for registration requests)
View more topics	Excise	Product stewardship for oil (PSO) claim
View more topics	Excise	Product stewardship for oil (PSO) – Category 1 lab test results
View more topics	Insolvency	Bankruptcy
View more topics	Insolvency	Deed of company arrangement
View more	Insolvency	Liquidation

topics		
View more topics	Insolvency	Finalisations
View more topics	Insolvency	Indemnities
View more topics	Insolvency	New insolvency advice
View more topics	Insolvency	New insolvency advice – voluntary administration
View more topics	Insolvency	Notification of creditors meeting
View more topics	Insolvency	Part IX
View more topics	Insolvency	Part X
View more topics	Insolvency	Preferences
View more topics	Insolvency	Receiver or manager appointed Appointment or cessation of a representative of an incapacitated entity
View more topics	Insolvency	SB – restructuring
View more	Insolvency	Simplified liquidation

topics		
View more topics	Insolvency	Section 129 demand
View more topics	Insolvency	Tax clearance
View more topics	Insolvency	Request for documents – the insolvency option is only available for insolvency practitioners. Other requests will not be answered.
View more topics	Insolvency	Voluntary administration
View more topics	Petroleum resource rent tax	General enquiries
View more topics	Petroleum resource rent tax	PRRT return or instalment lodgment
View more topics	Trustee services	Day 1 notification

View and print excise delivery authorities

Online services for business allows you to view and print your delivery authority. To access your delivery authority in online services when you prepay:

- select **Communication**
- select **Secure mail**
- navigate to the relevant mailbox
- click on the **Delivery authority** or **Excise return** attachment and download the PDF document. Once downloaded, you can print the

delivery authority.

To receive an email notification that your delivery authority has been issued, add an email address in the **Notifications** field at the bottom of the secure mail mailbox.

Email notifications will always be sent from our trusted email address Taxofficeportalmessagenotify@ato.gov.au

Communication history

Communication history gives you access to view available correspondence we send to you or your agent using the following channels:

- email
- SMS
- paper
- agent digital – used to send digital communications to your agent when they have set up Communication preferences to receive mail on your behalf
- ATO online – used to send a digital copy of a statement of tax record and digital activity statement notice.

Some communications can't be sent digitally. These will continue to be sent by post and can't be viewed in **Communication history**. We will continue to add more communication types to enhance this function further.

If you are a sole trader, you will need to use ATO Online services for individuals and sole traders to view your communication history.

To view your communication history, select:

- **Communication**
- **Communication history**.

To search using specific parameters, select:

- **Search**
- **Type**

  - Communications – list of available digital correspondence sent to you
  - Activity statements – Digital quarterly GST and PAYG instalment notices
- **Time period** using the drop-down menu
- **Channel**
  - email
  - SMS
  - paper
  - agent digital
  - ATO online services
- **Search** – results will be displayed
- **Download** – a new window will open with the search results as an Excel spreadsheet
- **Print friendly version** to print or save a copy.

You can view and download a digital activity statement notice for quarterly GST and PAYG instalments (forms R, S and T) if you lodge activity statements electronically.

To view and download your digital activity statement notice from the client home page, select:

- **Communication**
- **Communication history**
- **Search**
  - select **Activity statements** tick box, and deselect **Communications** tick box
  - select **Time period** and then **Search** – this will display the digital activity statement notice.

If your registered delivery preference is paper, we will continue to send paper instalment notices. We don't change your delivery preferences from paper to electronic unless you have lodged electronically.

Communication preferences

If you use a tax agent, Communication preferences allows you and your agent to choose where we send your digital ATO communications.

You can choose to have communications sent to either:

- you
- your registered agent.

You can also choose to have some communications sent to you and others to your registered agent.

Your agent can set your communication preferences on your behalf.

If you or your agent elect to have communications sent to them, you can request a copy from them.

Your dealings

You can track the progress of the messages you've sent us using **Your dealings** in the **Communications** menu.

Troubleshooting secure mail

To send secure mail messages, you will need:

- a separate secure mail message for each subject
- ensure you attach all supporting documentation, which
  - is a maximum of 6 files
  - is less than 6 MB in size (per file)
  - is in a suitable format (doc, .pdf, .rtf, .xls, .xml, .tif, .jpg, .zip, .bmp, .png, .gif, .mpp, .ppt, .docx, .dotx, .xlsx, .xltx, .pptx, .potx, .ppsx.)
  - is not encrypted (for example, password protected)
  - doesn’t contain macros
  - doesn’t contain formulas (copying and pasting information from one spreadsheet to another may introduce unseen elements in your spreadsheet)

- is not an executable file (common executable file extensions include .exe, .app, .vb, .scr).

Mailbox size limit

Warnings will appear when a mailbox is approaching or has exceeded the 500-message limit. The limit includes both emails in your mailbox and sent emails.

You will be asked to delete mail items to reduce your mailbox size. Exceeding the limit will impact a user's ability to create new emails or reply to received emails.

Prior to deleting any messages, you should save copies of individual emails:

- open the email by clicking on the email hyperlink
- select the **Printer friendly** button to print or save as a PDF.

You can also save a list of messages in your own inbox or sent items by using the **Printer friendly** button (located at the bottom left of your screen). This gives you the option to print a hard copy or save the list as a PDF.

Alternatively, you can view a list of sent emails in Your dealings. This includes the status of the request.

QC 65241

Approved SMSF auditors in Online services for business

Online services for business allows approved self-managed super fund (SMSF) auditors to lodge ACA and ACRs online.

Last updated 18 July 2024

Online services for business allows approved self-managed super fund (SMSF) auditors to lodge the following documents online:

- audit complete advice (ACA)
- auditor/actuary contravention report (ACR).

Watch: Online services for business

Media: Online services for business
https://ato.vudoo.io/embed/55988302196 (**Duration:** 00:39)

Log in to Online services for business

Lodge an auditor/actuary contravention report

To lodge an auditor/actuary contravention report:

- select the **Lodgments** menu
- select **Reports and forms**
- select **Auditor contravention report**
- select **Prepare** to start a new report or **Resume** to return to a previously saved report
- select Financial year of audit using the drop-down option
- enter Self-Managed Super Fund (SMSF) ABN and click **Search**
- enter total asset value as at 30 June for the year of audit
- select whether this is a **New** or **Revised** report
- click **Next**
- enter Auditor details. You can do this manually by selecting **Add an auditor** from the drop-down options or select an auditor from the list (auditor details can be added in the SMSF auditor details option under the profile menu).
- manual entry of auditor details requires the following auditor information
  - first name
  - last name

  - SMSF auditor number
  - phone number
  - mobile number
  - postal address
- you can choose to add these auditor details to be used in future reports by checking the box – select **Save this auditor in SMSF auditors details for future reports**
- click **Next**
  - at 'Events – reporting an event'
    - select **Add** to report an event, you can report up to six events
    - answer 'Event started before the audit period'
    - type the start date of event
    - complete 'Describe the event and mitigating factors'
    - answer 'Contraventions fully rectified or trustees plan to fully rectify them'
    - enter 'Estimated completion date or date contraventions fully rectified'
    - if applicable, complete 'Planned or taken steps to rectify the contraventions'
  - at **Contraventions**
    - select from the sections or regulations contravened drop-down menu
    - if applicable, enter the maximum value of the contravention or regulation
    - answer 'Contravention or regulation fully rectified?'
    - if applicable, enter the outstanding value
    - if applicable, add another contravention
    - when finished select **Save**
  - **Events – other questions**
    - if applicable, answer the 'SMSF's financial position' question

    - if applicable, complete 'On what information did you base your opinion?'
    - if applicable, answer 'Additional information'
    - if applicable, complete 'Provide details'
    - select **Next**
  - Summary
    - To print a draft copy of the ACR, select the 'Print friendly version' button before submitting.
    - Check the declaration.
    - Select **Submit**.

Up to 150 draft forms can be saved and completed within 6 months.

When the form is submitted successfully, a receipt number will be displayed and you can choose to print or save a copy of the submitted form.

Note: you will not be able to access a copy of the form after leaving this page.

Lodge an audit complete advice

To lodge an audit complete advice:

- at the **Lodgments** menu
- select **Reports and forms**
- select **Audit complete advice**
- complete the mandatory information on the form
  - select the financial year of audit using the drop down option
  - fund details
    - type the fund's ABN
    - select **Search**, the fund's name will be populated
- enter SMSF Auditor details, you can do this manually by selecting **Add an auditor** from the drop-down options or select an auditor

from the list (auditor details can be added in the SMSF auditor details option under the profile menu)

- manual entry of auditor details requires the following auditor information:
  - first name
  - last name
  - SMSF auditor number
  - phone number
  - mobile number
  - postal address
- you can choose to add these auditor details to be used in future reports by checking the box – **Save this auditor in SMSF auditors details for future reports**
- select the declaration and **Submit**.

Complete and lodge bulk audit complete advices

To complete the 'audit complete advice' bulk template:

- download the template (XLSX, 248KB) to your device
- complete the mandatory information on the template
  - auditor details
    - audit firm name
    - audit firm ABN
    - first name
    - last name
    - phone or mobile number
    - auditor address
    - SMSF auditor number
  - fund details
    - the fund ABN of SMSF you audited

    - name of SMSF
    - audit year
    - audit completion date
  - save the template as 'xls' or 'xlsx' (do not convert the completed template to a PDF).

Note: There is no requirement to lodge bulk audit complete advices when an audit complete advice or auditor contravention report has already been lodged for the same year.

To lodge a bulk audit complete advice:

- at the **Communication** menu
- select **Secure mail** from the drop-down menu
- select **New** at the inbox
- select the topic – **Superannuation**
- select the subject – **Approved SMSF Auditor ACA bulk lodgment**
- complete the mandatory information in the secure mail
- attach the completed audit complete advice bulk template
- type your email address
- type your contact details
- select the declaration and **Send.**

You will receive a receipt number once the mail is successfully sent.

QC 65243

Set up your access to Online services for business

Set up your access to Online services for business (text version).

Last updated 13 November 2024

For simple, secure and flexible access to Online services for business, you will need both:

- your **Digital ID** (such as myID) – an app you download to your smart device that lets you prove who you are online
- **Relationship Authorisation Manager (RAM)** – an authorisation service that allows you to act on behalf of a business online, once you've linked your business with your Digital ID.

Who needs to use Digital ID and RAM?

You'll need to use your Digital ID (such as myID) and RAM if you:

- use Online services for business
- use Access Manager
- access other government online services for business, such as the Australian Business Register (ABR)
- need to authorise others (such as your employees) to access government online services on behalf of your business
- are a tax professional using Online services for agents.

Benefits of using myID and RAM

It's simple – use your myID to unlock multiple government online services including Online services for business.

It's flexible – use your myID on the go, anywhere and anytime.

It's secure – myID uses security features in your device to protect your identity and information.

It's streamlined – use RAM to manage all your authorisations in one place.

What you need to get started

You'll need a compatible smart device. The myID app is compatible with most smart devices but performs best on devices using the latest operating system or previous two versions.

Note: If you incur expenses associated with setting up and using your myID to access online services, you may be able to claim a tax deduction.

You'll also need **2 Australian identity documents** – such as your passport, driver's licence, birth certificate, visa (using your foreign passport) or Medicare card.

Your name should match on these 2 documents. However, if you've had a change in name, you may be able to verify this using a marriage certificate or change of name certificate (Tasmania, South Australia, Northern Territory and the Australian Capital Territory only).

Get started in a few simple steps

You only need to set up once; then you can use myID again and again to access our online services.

Step 1: Set up your myID

To set up your myID:

- Download the myID app, available from the App Store or Google Play.
- Follow the prompts to enter your full name, date of birth and email address. Use a personal email address that belongs to you and is not shared.
- Verify your 2 ID documents - if you're verifying your Medicare card, it will appear as an option after you verify your first document.

For more information, visit www.myid.gov.au/set-up.

Step 2: Link your myID to your business using RAM

As the principal authority (business owner or person responsible for the business) you must be the first person to link your business's ABN to your myID.

Where another principal authority or authorisation administrator is already acting on behalf of the business online, they can authorise you in RAM to act on behalf of the business.

If no one else has linked, go to info.authorisationmanager.gov.au/principal-authority to find out

how to link your business.

Step 3: Log in to Online services for business

You've now finished setting up myID and RAM.

Your myID app will only be used for the log in step. When you log into Online services for business a 4-digit code will appear on the login screen after you enter your email address. You need to enter this code in the myID app. Log in to Online services for business.

Additional steps

Set up authorisations in RAM

Use RAM to authorise others to act on behalf of your business. For example, if you have employees who access Online services for business on behalf of your business.

Employees

Before you authorise employees, check they have set up their myID. As myID belongs to them and not the business, your staff should set it up using their personal email address.

When you authorise an employee in RAM, you need to enter their legal name (which matches the name used to set up their myID) and an email address. They will then receive an authorisation request by email and have 7 days to accept it using their myID.

Note: You can use Access Manager to customise someone's access and permissions to ATO services.

Tax or BAS agents

The process for authorising tax or BAS agents outside your business (for example, tax professionals who are not your employees) is different. Due to recent changes, you may need to authorise your selected tax or BAS agent via the new agent nomination feature in Online services for business. This means you won't use RAM to authorise them. For instructions on nominating your tax or BAS agent using this new feature, visit Client-to-agent linking steps.

Using software to report to us

If you use cloud-based Standard Business Reporting (SBR)-enabled software, you don't need to take additional steps – your software provider will do this for you.

If you use desktop or locally hosted software (not cloud), you may need to undertake additional steps – visit info.authorisationmanager.gov.au/machinecredentials.

QC 65077

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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.

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