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Starting a small business and getting it right with the ATO

Getting your small business ready for business.

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Starting a small business is an exciting journey, but it comes with important tax and super obligations. The ATO is here to help you get ready for business and stay on the right track.

Are you in business?

A business involves continuous and repeated activities aimed at making a profit. Even a one-off transaction can be considered a business if it's intended to be repeated or is the first step in starting a business.

When you're not in business

[Not all money-making activities qualify as a business](#). Activities done as an employee, hobbies, or simple investments like holding shares or renting out property through an agent, are not considered businesses.

Ready for business: a focus area of the Getting it right campaign

Will Day, the Deputy Commissioner of Small Business, supports small businesses in meeting their tax obligations. Small businesses are vital to the Australian economy. They drive innovation, creating jobs and fostering community spirit.

The Getting it right campaign supports small businesses in getting their tax obligations right. Ready for business is a key focus area within this campaign. It provides small businesses with resources and guidance to start their journey on the right foot, including:

- talking to people with similar businesses or a trusted business adviser
- consulting with a registered tax professional
- using [digital tools](#) to assist with cash flow management
- deciding on the [right business structure](#), as this affects your tax obligations
- knowing what [accurate records](#) you need to keep and what [registrations](#) are required.

For more information, visit [Ready for business](#).

QC 104671

Our commitment to you

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

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

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

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

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