Print whole section

Your practice

Your practice is a central source of administrative and practice information for tax professionals.

Registered agents providing a payroll service

Information about Single Touch Payroll for registered agents providing a payroll service.

Tax and BAS agents

Managing your practice, including administrative information and our approach when contacting your clients.

Legal practitioners

Information for legal practitioners on our approach to litigation and case law and our consultation activities.

Insolvency practitioners

Information for insolvency practitioners on contacting us, your responsibilities and how to use our online services.

Digital service providers

Services and support to help you stay up to date with the latest news and find the information you need.

Managing electronic activity statements and instalment notices

Managing electronic activity statements and instalment notices.

Electronic refunds

Most client refunds need to be sent by electronic funds transfer into the Australian financial institution accounts.

False or misleading statement notifications

New Code of Professional Conduct obligations will apply to all registered agents from 1 July 2025.

QC 43911

Registered agents providing a payroll service

Information about Single Touch Payroll for registered agents providing a payroll service.

Last updated 6 December 2024

Payroll service

If you provide a payroll service, you will need to use Single Touch Payroll (STP)-enabled software to report for your clients.

A payroll service may include:

- processing payroll on behalf of an employer

- performing payroll-related functions, such as
  - interpreting legislation
  - helping employers calculate pay as you go (PAYG) withholding and super guarantee liabilities.

You need to take the following steps before you can report through STP on behalf of your clients:

- Be a registered agent
- Be linked to your client
- Notify us of your unique software ID.

Be a registered agent

You must be a registered agent. To register, complete an online application and provide supporting documentation to the Tax Practitioners Board.

For more information, see TPB 31/2016 Payroll service providers.

Be linked to your client

To lodge an STP report on your client's behalf, you need to be linked to them in our system. We won't accept STP reports you lodge on behalf of an employer unless the right link is in place.

Most registered agents will already have an existing link on the entity's record at the client, account or role level.

There can only be one registered agent per Australian business number (ABN) at each level (client, account or role level). However, the registered agent at each level may be different.

If you're already linked to your client, you can lodge STP reports on their behalf. If you're providing a **payroll service only** for your clients, you will need to 'Add payroll only client'. You can do this through Online service for agents.

Notify us of your unique software ID

If you're using online or cloud-based software to report STP for you or your clients, you need to notify us of the unique software ID.

To make sure we receive the STP report, you will need to provide the correct software ID:

- Use **your own** unique software ID – if you will be lodging STP reports for your clients. Your software ID will be connected to your registered agent number (RAN) and ABN.
- Use **your client's** unique software ID – if they will be lodging their own STP reports and you are only assisting them to get ready or you are lodging on their behalf as a user. Your client's software ID will be connected to their business ABN.

How to notify us

You can complete a one-off notification using Access Manager. Log in to Access Manager and follow the steps to Add, Modify or Notify us of your hosted SBR software services using My hosted SBR software services.

You can also:

- complete a Unique software ID notification request to notify us of your client's software IDs (no minimum number required)
- phone us on **1300 85 22 32.**

Unique software ID notification request

If you're a registered agent providing a payroll service, and you need to notify us of software IDs.

Authorisations to act

Employers may authorise their registered agents to act on their behalf for STP through an annual agreement.

QC 56185

Unique software ID notification request

If you're a registered agent providing a payroll service, and you need to notify us of software IDs.

Last updated 27 August 2025

Complete this form if you are a registered agent providing a payroll service and you need to notify us of software IDs for your practice or for your clients. If you have a previous copy of the form saved to your computer, check you're using the latest version.

To submit the form:

1. Download Single Touch Payroll unique software ID bulk notification request (XLSX, 42KB) using a laptop or PC device.
2. Complete all the required fields and save a copy (in Excel format) to your computer.
3. Ensure you have an active link to your client's account.
4. In Online services for agents, send a new message using practice mail by selecting the message topic **General questions/problems/help** and subject **Single Touch Payroll Bulk Request**.
5. Don't change the format of the form as this will impact the automated processing, resulting in delays.
6. Attach the form and send the request.

After you submit your request

Requests will usually be processed by an automation model within 2 business days.

It may take up to 28 days for us to process your request if manual processing is required due to errors within the form. Timeframes may also be impacted around peak lodgment dates.

Don't send another request for the same clients within the 28-day processing period as this could delay the processing of your original request.

We will let you know whether your request was varied or declined.

For more information see:

- Concessional reporting
- Need more time?
- Single Touch Payroll for intermediaries
- Single Touch Payroll for employees
- News, events and resources

Sending service providers and software IDs

Employers reporting through a sending service provider need to notify us of their software ID.

QC 56697

Sending service providers and software IDs

Employers reporting through a sending service provider need to notify us of their software ID.

Last updated 23 September 2026

Using a software ID for STP reporting

If you report Single Touch Payroll (STP) through a sending service provider, you need to notify us of your sending service provider's software ID. Registered agents reporting STP on behalf of an employer also need to notify us of their software ID.

Most employers have now provided their software ID. These changes are being made as part of our ongoing work to continually improve and strengthen our authentication and authorisation processes.

The digital service provider you use for your payroll can advise you if you report through a sending service provider.

You can obtain your sending service provider's software ID from your payroll software provider or sending service provider. Once you have been given this software ID, you need to notify us.

Notifying us of your sending service provider

Before you begin

Before you begin, you will need:

- your sending service provider's ABN or their name, and
- your sending service provider's software ID.

Your payroll software provider or sending service provider can provide you with these details.

When you're ready to notify us

To notify us of your sending service provider's software ID, an authorised person for your business will need to:

1. Log in to Access Manager.
2. Select **My hosted software services**.
3. Select **Notify the ATO of your hosted service**.
4. Search for the sending service provider in the list, or type in their ABN or name.
5. Select the **ABN link** of your sending service provider.
6. Enter your sending service provider's software ID and select **Next**.
7. Read the **Notification** statement then select **Save**.

A success message will appear on the next screen to confirm your notification.

The software ID must match the details provided by your digital service provider.

You only need to notify us of your sending service provider once.

Registered agents

If you are a registered agent providing a payroll service, you need to notify us of your sending service provider software IDs. It is the entity submitting the STP pay event that needs to notify us of the software ID in Access Manager.

Insolvency practitioners

If you are an insolvency practitioner who lodges STP using your own payroll or insolvency practice software, you need to notify us of your sending service provider's software ID via Access Manager or by phoning **1300 852 232**.

If you lodge STP using an incapacitated entity's existing software, and you're unable to notify us of the entity's sending service provider's software ID using Access Manager, phone **1300 852 232** between 8:00 am to 6:00 pm Monday to Friday for assistance.

For more information see STP for insolvency practitioners.

QC 105628

Authorisations to act

Employers may authorise their registered agents to act on their behalf for STP through an annual agreement.

Last updated 13 March 2025

STP pay event form

The Single Touch Payroll (STP) pay event is an approved form submitted to the Commissioner of Taxation. Each time you lodge, you need to declare that the:

- information contained in the approved form is ‘true and correct’
- declarer is authorised to lodge the approved form.

Employers can make a standing declaration for STP reporting allowing registered tax or BAS agents to act on their behalf covering a period of

time instead of making a declaration at each pay event. This is called an STP engagement authority.

STP engagement authority

The STP engagement authority is a written agreement providing evidence that a registered agent is:

- authorised to prepare STP pay events on behalf of an employer
- allowed to make the relevant declaration to the Commissioner when each STP pay event is lodged.

The STP engagement authority must only be used for lodging an STP pay event. It does not apply to other forms (such as activity statements) that the employer may be required to lodge.

The engagement authority can cover multiple pay event lodgments and ends at the earlier of:

- 12 months after the engagement authority was given to the registered agent
- the day the agent is notified that the declaration is withdrawn by the employer, or
- the day the agent becomes aware there has been a material change in the relationship between the employer and the agent or in the affairs of the entity since the declaration was made.

For an STP engagement authority to continue beyond that time, a new one needs to be made.

Material changes include, but are not limited to, changes to:

- the agent relationship (ending the engagement or changing the level of the agent's responsibilities)
- the agent's status (for example, there is a change to the status of the agent's Tax Practitioners Board registration through termination, suspension or other sanctions)
- the business environment that results in a significant change to how the employer completes reporting obligations (for example, changes to the payroll software used), or
- the law or policy applying to STP reporting (for example, if the employer was required to report additional amounts or if significant

changes to the approved forms for reporting are made).

What to include in the authority

The STP engagement authority should:

- outline the responsibilities of both parties
- include the employer's
  - agreed terms of collation of payroll related inputs
  - process for calculating and paying their employees
  - taxation and superannuation obligations.

It is expected the declaration will include the following statement:

> The STP engagement authority may only apply for a period of no longer than 12 months. This is to ensure the employer and the registered agent have reviewed and agreed on the terms of the arrangement in line with industrial, taxation and business changes impacting the payroll.

Both the employer and registered agent must:

- co-sign the agreement
- keep a copy for their records.

You don't need to provide a copy to us unless we ask for it.

Exclusions

The STP engagement authority does **not** apply to:

- other approved forms
- the finalisation declaration.

A registered agent must still obtain a signed declaration in writing from an employer before making the STP finalisation declaration on behalf of the employer.

Legal practitioners

Information for legal practitioners on our approach to litigation and case law and our consultation activities.

Last updated 30 September 2021

Here you'll find information about our approach to litigation and case law, introductory information for those new to the industry, administrative information, including proof of identity (POI), freedom of information (FOI) and forms for clients to nominate legal representatives.

Find out about

- ATO and Australian Bar Association service commitment
- Practitioners new to the industry
- Client record administration
- Litigation and case law
- Objections, amendments and reviews
- Compliance and voluntary disclosure

See also

- News services
- Technical tailored assistance

ATO and ABA service commitment

The service commitment that was agreed between the ATO and ABA.

Practitioners new to the industry

If you're new to the legal practitioner industry, here's a quick look

Client record administration

Information about proof-of-identity requirements, ways to be nominated, privacy and freedom of information requests.

Litigation and case law

Find out about our approach and philosophy to litigation and alternative dispute resolution and links to case law.

Objections, amendments and reviews

When your client can ask for a review and request an amendment to fix a mistake or omission on a tax return.

Compliance and voluntary disclosure

Your client may ask you to make a voluntary disclosure for them if they have made a mistake or omission.

QC 43990

Service commitment between the ATO and the Australian Bar Association (ABA)

The service commitment that was agreed between the ATO and ABA.

Last updated 14 February 2024

The ATO and Australian Bar Association (ABA) agree that it is important for:

- barristers to willingly meet their taxation and superannuation obligations when and as they arise
- a harmonious and productive relationship to exist between them so that taxation and superannuation matters impacting the profession can be identified and raised early with the ATO
- consistency, that this service commitment apply to all state and territory bar associations
- barristers to have a clear understanding of the service offerings provided by the ATO in relation to meeting their taxation and superannuation obligations and in particular how they can raise or escalate issues with the ATO
- barristers with lodgment, compliance and/or payment difficulties to voluntarily and fully disclose them in a timely manner to the ATO and to engage early with the ATO to resolve any difficulties.
- barristers to seek professional help as required in discharging their taxation and superannuation obligations including seeking help from registered tax agents, accountants and insolvency practitioners, and
- barristers to be educated, particularly during their reading period, in the skills and knowledge necessary to meet their taxation and superannuation obligations.

The ATO and ABA agree that they should work together to assist all barristers in all Australian jurisdictions achieve the objectives outlined above in paragraph 1, by:

- providing guidance material and/or continuing professional development to barristers about compliance with their taxation and superannuation obligations
- explaining and educating barristers about the link between meeting their taxation and superannuation obligations and discharging their professional and ethical obligations to the profession and the consequences of non-compliance.

In the case of the ATO, when actioning any queries received under paragraphs 5 and 7 of this service commitment that:

- they are actioned as soon as practicable; and

- in line with the way other individual taxpayers are treated, due consideration is given to the guiding principles for the Reinvention Program of tailored experience, excellent service and fair and respectful treatment.

1. In recognition of the improved service commitment by the ATO to all taxpayers, in the first instance barristers should use the normal and usual channels for all queries when contacting us. Where barristers experience difficulties in using these normal and usual channels, they should then use the further channels outlined in this service commitment.
2. The ATO acknowledges the nature of cash flow difficulties that can arise in barristers' practices as well as the professional implications of debt recovery actions such as garnishees and bankruptcy. Such matters will be a consideration for the ATO in deciding whether or not to approve any proposed payment arrangement or to take alternative recovery actions, along with other considerations such as the level of willing compliance, risk and integrity of the tax and super system.
3. Where an income tax or an activity statement debt is $200,000 or less, barristers are encouraged to use the ATO's online and automated payment plans. This will require a myGov account linked to the ATO.
4. Barristers who have administrative matters or tax and superannuation law-related matters relating to their client, should email LegalProfessionRelationships@ato.gov.au.
5. For the purposes of paragraph 6, the following details should be included within any email:
    - contact details
    - full details of the issue
    - details of any interactions that have already occurred within the ATO in relation to the matter.
6. For all other queries outside of those contemplated by paragraph 6, including difficulties by barristers in meeting lodgment commitments, due dates for payment or existing payment arrangements that have not been properly dealt with through the normal and usual ATO channels, email your query to LegalProfessionRelationships@ato.gov.au.

Queries will be acknowledged by the ATO within three business days.

7. For the purposes of paragraph 8, any email should contain sufficient detail to ensure that the matter can be easily identified and routed to the appropriate part of the ATO for action. Details should include:
    - the barrister's name and Australian Business Number
    - contact details
    - the following identifier in the subject of the email: 'Service Commitment query'.
    - full description of matter including details of all prior communication with the ATO and any relevant account details
    - if relevant, the full name and telephone number of the barrister's authorised contact.
8. If the contact person specified in the email for the purposes of paragraphs 7 and 9 is not listed already with the ATO as an authorised contact for a barrister, then the contact details held by the ATO will need to be updated. Adding an authorised contact as the nominated representative can be done:
    - online through updating the barrister's details on the myGov website.
    - by phone - speaking to an ATO customer service representative on **13 28 61**
    - by downloading the change of details for individuals form and posting it to the address on the form.
9. If barristers are not satisfied with the outcome of their query they can escalate any matter in accordance with the ATO's complaint processes.
10. Nothing in this Service Commitment prevents the Commissioner from taking any action to ensure confidence in the administration of the taxation and superannuation systems, including litigation and recovery action, where barristers fail to co-operate, meet commitments or comply with their taxation or superannuation obligations or where the Commissioner perceives a risk to revenue or the integrity of the system.

11. The operation and effect of these Guidelines will be reviewed and agreed annually as between the ATO and the ABA.

QC 58054

Practitioners new to the industry

If you're new to the legal practitioner industry, here's a quick look at key information you need to be aware of.

Last updated 30 September 2021

Your personal tax obligations

It's important you keep up to date with your personal tax obligations. Failing to comply with your personal tax lodgment and payment obligations may result in ATO compliance action, including:

- audit action
- civil litigation
- imposition of interest and penalties
- prosecution

Your dealings with us

For you to deal with us on behalf of an individual or entity:

- your client will need to advise us you are representing them, or
- you can provide written advice of your appointment on your firm's letterhead.

Once your appointment is recorded on your client's ATO file, you will need to provide proof of identity (POI) information when you contact us on your client's behalf.

Next steps:

- Nomination of legal representative
- Proof of identity requirements for legal practitioners

Our dealings with you

We are committed to providing effective advice and guidance to both you and your clients. To do this, we provide:

- a law administration practice statement (LAPS) - Provision of advice and guidance by the ATO - which sets out the:
  - type of advice and guidance we provide about the application of laws we administer
  - level of protection available to taxpayers who rely on each form of advice and guidance
- information through newsletters, webinars, online services and other avenues to help you keep up to date with developments in tax law and our activities
- list of forms organised by tax topic.

See also:

- News services
- Technical tailored assistance
- Approved forms - overview

QC 43999

Client record administration

Information about proof-of-identity requirements, ways to be nominated, privacy and freedom of information requests.

Last updated 11 February 2022

Information about administering client records, including notification of a legal practitioner, proof-of-identity (POI) requirements and links to relevant law administration practice statements.

Before you contact us on behalf of a client, you must be:

- authorised to represent them in relation to their tax affairs, in whole or in part
- able to meet POI requirements.

Proof-of-identity requirements for legal practitioners

Once you are recorded as your client's authorised legal practitioner, you must be able to provide the following POI information about your client when you phone us:

- one of the following account identifiers
  - tax file number (TFN)
  - Australian business number (ABN)
  - account name
- one item of proof from an ATO generated notice or lodged return relating to the taxpayer.

Nomination of legal practitioner

Before you deal with us on behalf of an individual or entity, either:

- your client needs to advise us that you are representing them
- you must provide written advice of your appointment on your firm's letterhead.

Any nomination will continue indefinitely until we are notified it no longer applies.

Nominating a legal practitioner does not cancel any previous nomination.

Notification by your client

The quickest way for your client to nominate you as their legal practitioner is by using our online services. To update the authorised contact for:

- individuals – the individual will need to sign in to their myGov account linked to the ATO (see Update your authorised contacts in ATO online)
- non-individuals – use Online services for business or Australian Business Register (see Update your details).

If your client doesn't have access to our online services, they can either:

- phone us on
  - **13 28 61** (for individuals)
  - **13 28 66** (for non-individuals)
- complete one of the following forms
  - *Nomination of a legal representative to act on behalf of an individual* – paper form (PDF, 208KB) NAT11525
  - *Nomination of a legal representative to act on behalf of a non-individual* – paper form (PDF, 216KB) NAT15898.

Notification by you

If your client cannot notify us of your appointment, you can provide written proof of your appointment on **your firm's letterhead**.

Copy and paste the information from the example below to your firm's letterhead. Complete the relevant details and send to us via Secure Mail in Online services for business using the:

- topic 'View more topics'
- subject 'General questions/problems/help'
- additional subject 'Notification of legal representative'.

If you don't have access to Online services for business or, it is an urgent case, you can notify us of your appointment by fax.

Example – Template to notify appointment of legal practitioner

The person identified below has appointed *<select either*

- 'me to represent them as a legal practitioner'
- 'me and the additional legal practitioners identified in this letter to represent them'>.

Client details

Name: *<insert>*

Date of birth: *<insert for individuals only>*

TFN or ABN: *<insert>*

Phone number: *<insert>*

Address: *<insert>*

Legal practitioner details

<If there's more than one legal practitioner, include details for each person. Each practitioner must be enrolled to practice in the relevant state, territory or federal court.>

Name: *<This must be the name of an individual legal practitioner, enrolled to practice>*

Legal practice name: *<insert>*

Phone number: *<insert>*

Email: *<insert>*

Purpose

This notification is for *<select either* 'me, as a legal practitioner' *or* 'the legal practitioners identified above'> to represent the client in relation to the selected matters below *<select as appropriate>*:

- all of their tax matters *<include only this option if you are representing all their tax matters>*
- the following tax matters *<include each relevant one if you are representing only some of their tax matters*

  - income tax
  - goods and services tax (GST)
  - superannuation
  - excise
  - fringe benefits tax
  - pay as you go (PAYG) withholding
  - pay as you go (PAYG) instalments>
- another specific matter *<name matter, for example, 'GST objection'>*

This notification will endure until the client gives notice to the ATO that the client has terminated *<select either* 'my appointment as a legal practitioner' *or* 'the appointment of the legal practitioners identified above'> to represent them.

Declaration

I have informed the client that, as *<select either* 'a legal practitioner' *or* 'legal practitioners'> nominated to represent them, the ATO will provide *<select either* 'me' *or* 'us'> with information concerning their affairs for the purposes indicated above until such time as the client notifies the ATO that *<select either* 'I' *or* 'we'> no longer represent them. A copy of this letter has been provided to the client.

Yours faithfully

<Your name and signature>

<Date>

Urgent requests

An urgent notification of your appointment may be where your client has received a summons to appear in court and you have been appointed late in the process.

The details will be updated by close of business the next business day. Any other actions will be subject to our normal service standards.

When sending a request by fax:

- write 'Urgent LR' in the subject line
- fax it to **1300 130 917**.

Freedom of information

You or your client can make a Freedom of Information request for an individual or a business.

See also

- Freedom of Information Act 1982
- Freedom of information

Privacy

Under the *Privacy Act 1988,* you must handle your client's personal information in accordance with the Australian Privacy Principles, including:

- protecting an individual against unauthorised disclosures of personally identifiable information
- maintaining physical and electronic copies and internal practices and procedures to ensure personal information is safeguarded.

Find out more about your privacy obligations, as well as privacy resources and guides, by visiting the Office of the Australian Information Commissioner.

For details about the information we collect see Privacy notice – Nomination of a legal representative to act on behalf of an individual or Privacy notice – Nomination of a legal representative to act on behalf of an entity.

See also

- Subpoenas and service on the ATO
- Tax Practitioners Board – Who needs to register as a tax agent?
- Risk assessment
- Online services for business to request copies of documents, including tax returns and notices of assessment

QC 43937

Litigation and case law

Find out about our approach and philosophy to litigation and alternative dispute resolution and links to case law.

Last updated 21 January 2020

Here you'll find information about our approach and philosophy to litigation and alternative dispute resolution, and links to case law and decision impact statements.

See also:

- Subpoenaing the ATO

Conduct of ATO litigation

Our approach and philosophy to litigation is set out in our practice statement, PS LA 2009/9 Conduct of Tax Office Litigation. It provides:

- guidance to tax officers about our obligations to act as a model litigant under the Attorney-General's Legal Services Directions
- the processes tax officers must follow to ensure those obligations are met, including how to engage external legal service providers.

The practice statement also explains our commitment to alternative dispute resolution (ADR) in litigation and discusses the various obligations that are imposed under the different court and tribunal rules.

Case law

In our legal database we list Australian court and tribunal decisions that involve tax matters. We also provide a compilation of recent case law decisions, listed alphabetically.

See also:

- Browse the legal database – recent case law, court and tribunal decisions
- What's new on the ATO legal database

Decision impact statements

We publish decision impact statements (DIS) on significant court or tribunal decisions to inform the community of our view on the implications of the decision.

They set out how the law will be administered as a consequence of the decision, noting any implications to existing ATO rulings. They are not public rulings and are not normally expected to contain advice.

DIS are published on our legal database, and are listed by calendar year.

Test case litigation

Usually, taxpayers fund their own litigation. However, there are some issues where it is in the public interest to have the law clarified through litigation.

While only a taxpayer can start such litigation, under the test case litigation program, we provide financial assistance to taxpayers whose litigation is likely to be important to the administration of Australia's revenue and super systems.

Next step:

- For detailed information, and how your client can apply for test case funding, see Test case litigation program.

Alternative dispute resolution

We recognise and support the use of alternative dispute resolution (ADR) as a cost-effective, informal, consensual and speedy means of resolving disputes. This extends to using ADR to deal with only part of a dispute, or to deal with procedural or interlocutory matters in relation to a dispute. All tax officers handling disputes must consider whether ADR processes might assist in the resolution of the dispute or limit the scope of the dispute in some material way. ADR processes include

direct engagement and negotiation with taxpayers and their representatives.

See also:

- PS LA 2013/3 Alternative Dispute Resolution (ADR) in ATO disputes

- Options for resolving disputes

QC 43936

Objections, amendments and review

When your client can ask for a review and request an amendment to fix a mistake or omission on a tax return.

Last updated 24 October 2019

If your client doesn't agree with a decision or action on our part, they can generally ask for a review. They can also request an amendment to fix a mistake or omission on their tax return.

Follow the links for more about:

- Objections
- Amendments
- Reviews

See also:

- Code of settlement - guidance for settling disputes

Objections

Under the law, your client has the right to object to certain decisions and have them reviewed. Decisions they can object against include assessments, amended assessments and some private rulings. We advise taxpayers to consider lodging an objection if:

- they disagree with an assessment they have received from us

- there is a dispute over how we have interpreted the law
- they are uncertain about their interpretation of the law.
- we have made a decision to retain a refund.

See also:

- Object to an ATO decision

Amendments

If your client realises they did not include something on their tax return, or that there is a mistake on their tax return, they need to correct it as soon as possible by requesting an amendment. For example, amendments can be requested where your client:

- forgot to include some income they received, such as interest from a bank account
- received another payment summary or income statement after lodging their tax return
- forgot to claim an allowable deduction
- forgot to claim an offset they are entitled to
- made an error when completing a question on their tax return, such as the Medicare information.

To amend a tax return, see Correct a mistake or amend a return.

Reviews

Many of the decisions we make about tax affairs can be reviewed if requested. We try to resolve any problems as quickly as possible. Reviews are free.

There are different time limits for requesting reviews for different taxes and situations. In some cases, the law gives you several years, while in other cases the time limit may be as short as 21 days.

Reviews are conducted by a tax officer who did not make the original decision.

See also:

- Risk review and audit processes

QC 22633

Compliance and voluntary disclosure

Your client may ask you to make a voluntary disclosure for them if they have made a mistake or omission.

Last updated 24 October 2019

If your client has made a mistake or omission in their tax return or other statement, they may ask you to make a voluntary disclosure on their behalf.

Eligible taxpayers, who voluntarily bring their tax affairs in order before we notify them of an audit, may be entitled to concessional treatment of penalties and interest charges that apply.

Next step:

- How to make a voluntary disclosure

QC 22631

Guidelines to accessing professional accounting advisers' papers

The ATO's official statement of the administrative concession.

Last updated 14 October 2024

1 Introduction

The Commissioner of Taxation is charged to administer Australia's taxation laws in a fair and impartial manner. Reflecting the wider public interest, Parliament has granted the Commissioner and his authorised officers powers to ensure that they are able to review documents and other information to ascertain a taxpayer's compliance with the tax laws.

Subject to legal professional privilege, which is dealt with in other guidelines, the right of access to books, documents and other papers is limited only by the requirement that the power must be exercised in good faith and for the purposes of the taxation laws. Also, where the taxpayer and Australian Taxation Office (ATO) are engaged in litigation, limits applicable to the courts and the ART procedures in relation to documents apply. See also part 5.

While recognising that the Commissioner has the legislative power to request access to most documents, it is accepted that there is a class of documents which should, in all but exceptional circumstances, remain within the confidence of taxpayers and their professional accounting advisers. In respect of such documents the ATO acknowledges that taxpayers should be able to consult with their professional accounting advisers on a confidential basis in respect of their rights and obligations under taxation laws to enable full and frank discussion to take place and for advice to be communicated on that basis.

These guidelines describe how that acknowledgment applies in practice. They are an administrative concession and will be adhered to by ATO officers provided that taxpayers and their professional accounting advisers use these guidelines in the spirit in which they were formulated.

The restrictions contained in these guidelines do not apply to the extent that a taxpayer decides to make available to the ATO any documents covered by these guidelines.

These guidelines apply only to documents prepared by external professional accounting advisers who are independent of the taxpayer.

These guidelines apply to requests for access to documents that are made in the course of all ATO income tax audits. They are equally applicable to any access request made for any other purposes of the

Income Tax Assessment Act (ITAA) or any other Act administered by the Commissioner.

In addition, the guidelines are to be used as a guide in determining the appropriate circumstances for requesting external professional accounting advisers to furnish information or produce their papers etc. in accordance with Division 353 of the Taxation Administration Act or its equivalents. The guidelines were developed in consultation with members of the National Tax Liaison Group (NTLG), which includes:

- CPA Australia
- Institute of Public Accountants
- Chartered Accountants Australia and New Zealand
- The Tax Institute
- Corporate Tax Association
- Law Council of Australia.

ATO officers will follow these guidelines in dealing with access to papers prepared by professional accounting advisers. For their part, the professional bodies will encourage their members and clients to positively assist in meeting requests, made in accordance with these guidelines, from ATO officers.

All of the professional bodies involved in the compilation of these guidelines have indicated their willingness to discuss with their respective members, on an individual basis, any specific points of disagreement that they may have with the ATO in the interpretation of these guidelines. In circumstances where there is disagreement, the ATO encourages taxpayers and their professional advisers to approach the relevant professional body (of which the adviser is a member) to seek clarification on interpretation of the guidelines.

2 Types of documents

2.1 Source documents

In order for the Commissioner to carry out his responsibilities under the tax laws it is essential for ATO officers to have full and free access to all documents which record a transaction or arrangement entered into by a taxpayer. These documents, which are referred to in these guidelines as 'source documents', include papers prepared in

connection with the conception, implementation and formal recording of a transaction or arrangement and which explain the setting, context and purpose of the transaction or arrangement. These documents are source documents because, in effect, they explain the basis and form part of the fabric of the transaction or arrangement.

Documents and papers of this nature can be an integral part of the process leading up to a transaction or an arrangement or to the recording of a transaction or an arrangement in the formal books of account or the tax return.

Traditional accounting records such as ledgers, journals, working papers for financial statements (including consolidated financial statements), profit and loss accounts, balance sheets are obvious source documents. However, books of account and working papers in themselves may not necessarily give a clear picture of the tax consequences of a transaction or arrangement. For example not all papers prepared in connection with the conception, implementation and the completion of the transaction, including matters leading up to the recording of the transaction or arrangement will be represented in the formal accounting records. In addition some provisions of taxation law require ATO officers to examine the purpose of a transaction, in which event the rationale for entering into a transaction may be relevant.

Documents comprising the permanent audit file held by a professional accounting adviser performing a statutory audit are source documents, as they either explain or lead to an understanding of the taxpayer's organisation and operations. However, in the first instance, such information will be sought from the taxpayer. Where such information is sought from a professional accounting adviser, the adviser may ask for the request to be in writing. The permanent audit file contains papers of a continuing interest to an independent auditor over many years of audit of the same client. Documents expected to be found within this file include:

- those outlining an organisation's history
- those outlining an organisation's structure
- those outlining an organisation's chain of command
- a company's memorandum and articles
- the chart of accounts, and

- copies of an organisation's continuing contracts (eg leases).

Tax working papers are also considered to be source documents because they are used in assembling and compiling information preparatory to the completion of tax returns. These papers may include those compiled in preparing trial balances and reconciliation statements. As these papers serve to reconcile the information in the taxation return with the taxpayer's records, they are, in essence, an extension of the taxpayer's own records. Any files or collection of documents which have been created and maintained for the purposes of satisfying any record retention requirements of the self-assessment system are considered to be tax working papers.

2.2 Restricted source documents

Advice and advice papers prepared by an external professional accounting adviser solely for the purpose of advising a client on matters associated with taxation would fall within the key concept contained in part 2.1 above where they are prepared in connection with the conception, implementation and completion of the transaction or arrangement. For example, advice given to a taxpayer on how to structure or record a transaction or arrangement, and which is acted upon, forms an integral part of what has actually occurred.

Thus, advice papers created prior to or contemporaneously with a relevant transaction or arrangement, because they shed light on the transaction or arrangement, may themselves represent a record of what has actually occurred. However, such advice is likely to canvass the issues in circumstances in which a need for candour is a necessary element. Access to such documents will only be sought in exceptional circumstances. These documents are referred to in these guidelines as restricted source documents.

2.3 Non-source documents

Other advice and advice papers are referred to in these guidelines as non-source documents. For example, these may include advice provided after a transaction has been completed where the advice did not affect the recording of the transaction or arrangement in the books of account or tax return. Advice papers (that would otherwise be restricted source documents) which relate solely to transactions or arrangements which the taxpayer has not, and does not intend to, put into effect are non-source documents, provided they do not materially

contribute to an understanding of the tax strategy or the specific courses of action actually implemented by the taxpayer.

Non-source documents also include papers contained in the current audit file prepared or obtained by an external professional accounting adviser in the course of an audit (under any statutory code or stock exchange listing requirement), in the course of a prudential tax audit, or in the course of a due diligence report. Papers contained in the current audit file are those documents, etc. not properly forming part of the permanent audit file. Typical of these papers are the engagement letter, the audit plan, letters of confirmation, test details, analyses, working schedules and commentaries. These working papers are an important part of the professional accounting adviser's evidence of compliance with the audit standards (or other external reporting requirements) and of the decisions made throughout the audit. Similarly, tax working papers which in substance merely state a professional accounting adviser's opinion on the matters presented in a tax return are non-source documents.

3 Access to documents

3.1 Source documents

ATO officers will seek full and free access to source documents, other than those referred to in these guidelines as restricted source documents, during the course of an audit of a taxpayer's taxation affairs.

3.2 Restricted source and non-source documents

Access to restricted source and non-source documents prepared by external professional accounting advisers, whether in the possession of taxpayers or their professional accounting advisers, will not be sought except in accordance with the following paragraphs. The opinions expressed by professional accounting advisers in such documents are considered to be within the class of documents referred to in part 1 above.

Where access to documents is sought, a mutually agreed time will be allowed to enable the taxpayer and professional accounting adviser to consult and ascertain whether the taxpayer wishes to claim client confidentiality in relation to those documents. The professional accounting adviser and/or client will be allowed a mutually agreed time

to obtain legal advice in relation to those documents. In the circumstances where the ATO officer has attended upon the professional accounting adviser or taxpayer in person, the ATO officer may wish to remain on the premises while the consultation takes place, at the same time respecting the privacy of the consultations.

Where a request for files or groups of documents is made by ATO officers and the taxpayer and/or the adviser consider that the documents, or some of the documents, are properly categorised as restricted source and/or non-source documents, the taxpayer or the adviser shall provide a list of the documents in question. The list will contain the following details:

(i) the nature of the document(s), eg letter, opinion, statement of account, advice file note or other form of document, in relation to, for instance: a takeover, lease, financial arrangement, etc. The more specific a description of the nature of the document is, the better placed the ATO officer will be to determine whether or not to concede the claim

(ii) the exact number of documents and pages contained in that document withheld

(iii) the date each document was prepared or executed, if not available this should be indicated

(iv) the identity of the person who prepared and/or signed each document, to whom directed and all entities party to the transaction/advice, if known

(v) a physical description of each document, eg typed or handwritten

(vi) whether the document is an original, a photocopy, facsimile or a carbon copy, and

(vii) the reason why a document is categorised as restricted source and/or non-source document, in respect of each document.

However, the details provided pursuant to paragraphs (i) to (vii) above should not result in the disclosure of restricted source and/or non-source information. The document should also be designated by number or letter on the document to enable accurate identification. The disclosure of the above information in no way waives the restricted source and/or non-source claim. While it will not always be

necessary to do so, Division 353 may be used at any time during an audit to obtain such a list.

Requests for documents by ATO officers will usually be made on the basis of 'files' or some other description for a group of documents. Any claims for classification of entire groups of documents as restricted source or non-source documents will not be accepted. Categorisation must be substantiated on a document by document basis. It is the responsibility of the professional accounting adviser and/or the taxpayer to identify any individual documents which are claimed to be in the restricted source or non-source categories.

4 Records disclosed to third parties

These guidelines recognise that documents prepared by professional accounting advisers may maintain their confidential status when disclosed to independent third parties. Where such documents are disclosed to third parties they will maintain their confidential status (as between the taxpayer and professional accounting advisers) for the purposes of these guidelines only in circumstances where both parties agreed to the disclosure to specific nominated independent third parties. Where documents are disclosed to independent third parties, other than on an agreed confidential basis as between the taxpayer and the professional accounting advisers, then such documents are considered to be source documents for the purposes of these guidelines. The reason for this is that the confidential nature of such documents has been lost.

5 Approval required

Access to restricted source and non-source documents may only be sought in exceptional circumstances with the (personal) written approval of a Deputy Commissioner or another appropriate ATO SES officer.[1] In these circumstances, ATO officers will specify, to the extent practicable, the relevant documents applicable to the issue under review.

In a litigated case before the courts and the ART, the ATO recognises the rights of the courts or the ART to inform themselves about the issues in dispute. However, the ATO will not seek to inspect or obtain documents listed in litigation procedures except with the (personal) written approval of a Deputy Commissioner or another appropriate

ATO SES officer. If written approval was given to access restricted source and non-source documents during an audit then further approval at the litigation stage is not required. There could be instances where the rules of evidence will mean that alternative avenues of demonstrating to the court known facts relating to a contested assessment are unavailable to the ATO in arguing its case. In such an event, the ATO will not preclude itself from seeking the use of restricted source and non-source documents that would otherwise not be obtained.

6 Insufficient information

In the first instance and subject to these guidelines, all reasonable effort will be made to obtain sufficient information from the taxpayer. Where source documents do not provide sufficient factual information the ATO officer may request a statement by the taxpayer of both the facts and the taxpayer's understanding of the tax consequences of any transaction or arrangement. The taxpayer may ask for this request to be made in writing. If such a statement is not provided by the taxpayer within 30 days of the receipt of the request or within such period as is agreed between the taxpayer and the ATO officer (each using their best endeavours to agree to such a period) or if the statement does not contain such information as to enable the ATO officer to ascertain the facts, circumstances and purpose, then the ATO officer may seek access in accordance with these guidelines. In relation to non-source documents access in those circumstances to relevant papers in the current audit file will only be sought where access to restricted source documents does not provide the necessary information.

ATO officers shall seek the approval of a Deputy Commissioner or another appropriate ATO SES officer (in person) for access to restricted source and non-source documents without following the procedures outlined above in the following circumstances:

(i) Where there are reasonable grounds to believe that fraud or evasion, or an offence under the Taxation Administration Act, or any other illegal activity has taken place.

(ii) Where the taxpayer's source documents have been lost or destroyed and the ATO officers are not able to obtain from the taxpayer or the taxpayer's professional accounting advisers sufficient information to describe, verify or determine the tax

consequences of a transaction or arrangement, then access will be sought to the restricted source documents and non-source documents relevant to that transaction or arrangement. Where such information is sought the professional accounting adviser may ask for the request to be in writing. Likewise, where the source documents appear on reasonable grounds to have omissions or other material deficiencies, and an explanation or a statement of the facts and tax consequences provided by the taxpayer does not adequately explain the transaction or arrangement, then access will be sought to relevant restricted source documents and non-source documents.

(iii) Where, subject to part 3.1, the taxpayer or the taxpayer's professional accounting advisers refuse to provide, or have not within 30 days provided (from the receipt of the request), source documents, and other parties' available source documents are insufficient for the ATO officer to ascertain the facts and purpose of, and such of the surrounding circumstances as are necessary to determine the tax consequences of, the transaction or arrangement, then access to restricted source documents and non-source documents may be sought.

(iv) Where neither the taxpayer's records nor the taxpayer can be located, then access may be sought to restricted source documents and non-source documents.

(v) Where some or all of the records of a taxpayer are maintained overseas, and the taxpayer denies access to, or claims an inability to obtain those records or documents, ATO officers will first seek a statement from the taxpayer of both the facts and of the taxpayer's understanding of the tax consequences of any transaction or arrangement. If such a statement is not provided or does not enable ATO officers to ascertain the facts and purpose of, and such of the surrounding circumstances as are necessary to determine the tax consequences of, the transaction or arrangement, then the ATO officers will seek access to restricted source documents and non-source documents appropriate to the transaction or arrangement.

7 Papers prepared for the purpose of appeal to the ART or courts

ATO officers will not seek access to any papers prepared by professional accounting advisers solely for the purpose of representing a taxpayer in legal proceedings (including an objection, appeal or review) under a taxation law.

8 Procedures for resolving disagreements

Where the ATO officer and the professional accounting adviser and/or taxpayer are not in agreement that access to particular documents may be sought, those documents are to be placed in envelopes and sealed to the satisfaction of both the ATO officer and the professional accounting adviser and/or taxpayer. If those documents are at the time on the taxpayer's premises, then, as a next step and in the company of the ATO officer, the envelopes are to be lodged with the taxpayer's professional accounting adviser.

All documents in respect of which a claim has been made should be placed by the professional accounting adviser and/or his/her staff, in the presence of the ATO officer, in envelopes/containers which should be sealed and placed in a secure place on the professional accounting adviser's premises (such as a locked filing cabinet or safe). The accountant should be permitted to take copies of any of the documents before they are placed in the envelopes/containers (copies should be made by the professional accounting adviser if he/she will need to show the documents to the client or to enable him/her to carry out his/her duties to the client or to seek advice). The sealed envelopes/containers will not be opened unless in the presence of the ATO officer or subject to the agreement of the ATO. However, the ATO officer shall not be entitled to inspect these documents. Copies taken of the documents will be covered by the claim.

The professional accounting adviser is to give an undertaking that the secured papers are not to be removed from the professional accounting adviser's office within a period of 30 days, otherwise than with the agreement of the ATO officer, pending a decision by the relevant Deputy Commissioner on whether access should be sought to all or some of those documents. The professional accounting adviser and/or taxpayer is to provide a list identifying each of the documents in question.

The basis upon which, approval by a relevant Deputy Commissioner to seek access to restricted source and/or non-source documents is to be given, and the basis for determining whether a document is a

source document or a restricted source document or non-source document is to be in accordance with these guidelines.

9 Review

It is intended that these guidelines will be monitored and reviewed from time to time, to ensure the required outcomes are being attained.

1. For the purposes of these guidelines another appropriate SES officer is an SES officer who does not have leadership responsibility for the audit team and who has not been involved in any matter in relation to the audit.

QC 17796

Insolvency practitioners

Information for insolvency practitioners on contacting us, your responsibilities and how to use our online services.

Last updated 21 May 2021

STP for insolvency practitioners

Understand how to meet the STP obligations of an incapacitated entity under administration.

Contacting us about insolvency

How insolvency practitioners can contact us about insolvency matters.

Online services and forms

Information for insolvency practitioners on using Online services

Administrative responsibilities of a bankruptcy trustee

Information for trustees appointed under the Bankruptcy Act 1966.

Unfair preference payments

Information for insolvency practitioners on how to lodge, substantiate and seek recovery of unfair preference payments.

Indemnities for trustees and liquidators

What trustees and liquidators need to consider when making an indemnity request to the Deputy Commissioner of Taxation.

Superannuation and insolvency

Information about how superannuation affects various insolvency administrations.

PAYG withholding

The administrative obligations for administrators and trustees of bankrupt estates under PAYG withholding system.

Insolvency processes that support small business

Insolvency processes to help eligible small businesses restructure.

Disclosure of taxpayer information - insolvent entities

How and when we can release information about insolvent entities to insolvency practitioners

QC 43994

STP for insolvency practitioners

Understand how to meet the STP obligations of an incapacitated entity under administration.

Last updated 23 September 2026

STP reporting obligations

If you are an insolvency practitioner for an 'incapacitated entity' under administration, you will need to understand how the entity's Single Touch Payroll (STP) obligations can be met.

Payments that need to be reported include:

- all payments of salary and wages, the Fair Entitlements Guarantee (where applicable), both superannuation liability and qualifying earnings amounts, and pay as you go (PAYG) withholding for employees of your client
- any component of a dividend in lieu of salary and wages or leave, where that component is separately identifiable
- any other payments subject to withholding that have typically been included in the employees PAYG withholding payment summary.

If your client is already reporting through STP, you should continue to report on, or before, the pay date either through the client's software or your own practice software.

The way to report STP obligations depends on the circumstances, such as who is controlling the payroll and associated reporting.

Client controls payroll and associated reporting

If the client continues to manage their payroll software, pay runs and associated reporting, they can submit their STP data directly through their STP-enabled software solution.

Where the company continues to trade following a Restructuring or Deed of Company Arrangement (DOCA), a new branch number will be issued. They must update their STP reporting to reflect this new branch number.

You control payroll using the entity's software

If you are using the incapacitated entity's software to run pays and generate associated reporting, you can lodge the STP reports from their STP-enabled software.

If you're reporting for:

- a pre-insolvency period using the entity's software, you don't need to change the integrated client account number
- for the post-insolvency period, you will need to change the integrated client account number to the administrator or liquidator's integrated client account number.

However, if payments are made under:

- the incapacitated entity's ABN, then the STP reports should reflect this ABN
- a new ABN for the purposes of the administration, the reports should reflect this new ABN.

You control payroll using your software

Most insolvency practice software has now been updated to become STP-enabled.

This means you will be able to generate and lodge the STP reports for an incapacitated entity's payroll from your practice software.

Appointed as an insolvency practitioner

As the appointed insolvency practitioner, you aren't required to report STP on behalf of the incapacitated entity until we have issued the incapacitated entity a new branch number.

Once the branch number has been issued, you should update your STP reporting to reflect the new branch. You must ensure that STP reporting:

- commences from 'nil' on the post-insolvency branch from the next subsequent pay day
- includes the year-to-date amounts paid to employees of the incapacitated entity from the date you were appointed.

Any amounts the employer has reported through STP prior to the date of appointment should be reviewed. Where possible, the employer should finalise STP reports under their ABN and branch number.

Where the employer can't finalise previously reported STP amounts, you or the employer should advise us so that we can make sure the correct information is displayed in the employee's income statement and pre-filled in myTax.

Notifying us of your sending service provider

From 1 July 2026, employers and registered agents reporting STP using a sending service provider need to notify us of their sending service providers' software ID.

This change is part of our work to make our authentication and authorisation processes more secure.

How to notify us – if you control payroll using your software

If you control payroll using your software, you need to:

1. Contact your payroll software provider or sending service provider to obtain the software ID.
2. Notify us of the software ID by completing a one-off notification through Access Manager or phoning **1300 852 232**.

The digital service provider you use for your payroll can advise you if you report through a sending service provider.

How to notify us – if you control payroll using the entity's software

If you control payroll using the entity's software, you need to:

1. Obtain the sending service provider's software ID from the entity.
2. Notify us of the software ID by phoning **1300 852 232**.

Alternatively, the entity can notify us of their sending service provider's software ID by:

- completing a one-off notification through Access Manager
- phoning **1300 852 232**.

For more information, see Sending service providers and software IDs and contact your software provider.

Seeking more time or an exemption

If your client has entered into administration and you need more time to move them onto STP reporting, or you're seeking an exemption from STP reporting, you can apply online. To apply for a deferral or exemption on behalf of your client:

- log in to Online services for business
- select **Employees** then **STP deferrals and exemptions**.

Appointment or cessation as a representative

If you're appointed as, or cease being, a representative of an incapacitated entity, you must notify us using the existing form – Appointment or cessation of a representative of an incapacitated entity.

Contacting us about insolvency

How insolvency practitioners can contact us about insolvency matters.

Last updated 29 September 2025

Secure mail message in Online services for business

Online services for business is our preferred means to receive notices and documents required or permitted to be given under the:

- *Bankruptcy Act 1966*
- *Bankruptcy Regulations 1996* regulation 16.01(1)(e)(i)
- *Corporations Act* purpose and provisions listed in section 600G(1)
- *Corporations Regulations 2001* purpose and provisions listed in section 5.6.11A(1).

To send us a secure mail message:

1. Log in to Online services for business.
2. From the top menu select **Communication** then **Secure mail.**
3. Select **New.**
4. Select **View more topics**, then **Insolvency** from the available topics.
5. Choose the appropriate subject from the list.
6. Enter your message and attach your documents.
7. Complete the **Contact details** section and tick the **Declaration** box.
8. Select **Send** to preview and send your message.

You will receive a receipt identification number as confirmation that your correspondence has been received. A service standard of 28 days applies to correspondence you submit through Online services for business.

Remember to save a copy of your message and the receipt ID for your own records.

Your next steps:

- Log in to Online services for business

For more information see Online services and forms – including the *Appointment or cessation of a representative of an incapacitated entity* form

Fax or mail

When sending correspondence by fax or mail, first complete the Debt insolvency cover sheet (NAT 14588, PDF 117KB).

Send the cover sheet with your form, request or supporting documents to us by either:

- fax to **1300 726 594**
- mail to

  AUSTRALIAN TAXATION OFFICE
  PO BOX 9003
  PENRITH NSW 2740.

You must complete a separate cover sheet for each unrelated taxpayer request. Where correspondence concerns a group of related taxpayers, complete one cover sheet with details of only the principal or holding taxpayer.

To use the cover sheet:

- open and complete the cover sheet online (average file size is 48KB)
- select the correct subheading for the information you are providing from the drop-down box (see the insolvency subject list for examples)
- print the completed document on blank paper only (using letterhead may cause problems when we scan your documents)
- use it as your fax header or cover sheet for correspondence sent by mail
- keep a copy of the document and correspondence for your own records.

Insolvency subject list

When submitting information to us by secure mail message in Online services for business or via fax or mail, use one of the following subjects to classify your correspondence:

- Bankruptcy – for example
  - requests or advice regarding bankrupt individuals
- Creditors reports - no resolutions - for example
  - reports to creditors where no voting is required for all insolvency types (excluding small business [SB] restructuring and simplified liquidation)
- Deed of company arrangement (DOCA) – for example
  - requests or advice regarding companies under a DOCA
- Dividend advice (excluding dividend advice under SB restructuring) - for example
  - for bankrupt estates
  - under a DOCA
  - for companies in liquidation
  - due under Part IX agreements
  - in relation to a Part X personal insolvency agreement
- Finalisations – notification of all finalisations of insolvency – for example
  - advice of finalisation of liquidation of the company
  - advice of finalisation of administration of the company
  - notice of deed of company arrangement (DOCA) wholly effectuated or terminated
  - notice of finalisation of a receiver/receiver manager
  - advice of finalisation of bankruptcy
  - advice of finalisation of personal insolvency agreement (Part X)
  - advice of final dividend of Part IX
- Indemnities – for example

  - a request for funding to pursue further legal action against an insolvent entity
- Liquidation – for example
  - super guarantee charge
  - general employee entitlements and redundancy scheme (GEERS)
  - requests or advice regarding companies in liquidation
- New insolvency advice – all appointments – for example
  - appointment of insolvency practitioner
  - advice of appointment as joint and several or official liquidator of the company
  - notice of an execution or appointment of deed of company arrangement (DOCA)
  - notice of appointment of a receiver or receiver manager advice of appointment as trustee of bankrupt estates
  - advice of appointment of trustee of the personal insolvency agreement (Part X)
  - advice of acceptance of a Part IX proposal
- New insolvency advice – voluntary administration
  - advice of appointment as joint and several administrators of the company
- Notice of meeting of creditors – for example
  - resolutions requiring approval by creditors – voting form only
  - first meeting – voluntary administration or liquidation
  - second meeting – voluntary administration
  - annual, general, remuneration or final meeting – liquidation or deed of company arrangement (DOCA)
  - DOCA termination or variation
  - Part IX debt agreement proposal
  - Part X personal insolvency agreement proposal
  - virtual meeting

  - section 73 composition
- Part IX – for example
  - requests or advice in relation to Part IX Debt Agreements
- Part X – for example
  - proposed terminations of personal insolvency agreements
- Preferences – for example
  - notification of legal action to recover money paid by an entity during a period of insolvency
- Receiver and manager appointed – for example
  - super guarantee charge
  - requests or advice regarding companies with a receiver manager
- Request for documents – for example, documents and information relating to your insolvency appointment, including
  - statements of account for running balance, income tax, super guarantee charge and fringe benefits tax accounts
  - business activity statements
  - tax returns
  - notices of assessment
- SB restructuring
  - advice of appointment of a small business restructuring practitioner
  - all correspondence relating to small business restructuring plan
- Section 129 demand – for example
  - credits be issued to the trustee in bankruptcy. (These requests should be demanded in accordance with section 129 of the *Bankruptcy Act 1996*, using the prescribed form available on afsa.gov.au)
  - lodging a demand pursuant to section 129 of the *Bankruptcy Act 1966* requesting that any available pre-sequestration credits be issued to the trustee in bankruptcy (the prescribed form is available on afsa.gov.au)

  - requesting under section 58 of the *Bankruptcy Act 1966* that pre-sequestration credits be issued to the trustee in bankruptcy. (These requests should be demanded in accordance with section 129, using the prescribed form on afsa.gov.au)

- Simplified liquidation
  - advice that the company is eligible to use the simplified liquidation process
  - all correspondence relating to the simplified liquidation process
- Tax clearance
  - requesting a tax clearance under section 260 of the *Taxation Administration Act 1953*
- Voluntary administration – for example
  - super guarantee charge
  - requests or advice regarding companies under voluntary administration.

Note: Don't mail correspondence if you have already sent it to us by fax or secure messaging via Online services for business.

Contacting us by email or phone

If you have any enquiries or require assistance, you can send an email to InsolvencyPractitionerServices@ato.gov.au.

We don't accept emailed forms. Send forms by a secure mail message in Online services for business or via fax or mail.

Speak to us about insolvency matters, by phoning **1300 303 570** (select option **1**) between 8 am and 6 pm, Monday to Friday.

Before you contact us on behalf of a client, you must be nominated as your client's ATO representative. You must also satisfy proof of identity requirements.

Online services and forms

Information for insolvency practitioners on using Online services for business to access client information and forms.

Last updated 13 November 2024

Insolvency practitioners can use our Online services for business to securely access client information and submit forms and documents.

See also

- Contacting us about insolvency – for other correspondence
- Insolvency practitioners

Online services for business

Online services for business provides easy and convenient 24-hour access to information. It also allows insolvency practitioners to transact with us in a secure online environment.

Liquidators and voluntary administrators can manage the tax affairs of insolvent entities they represent. Only the current appointed liquidator or administrator will have access to Online services for business for an insolvent entity.

In Online services for business, insolvency practitioners can:

- access itemised accounts of incapacitated entities
- prepare and lodge business activity statements
- submit correspondence
- notify us of new appointments
- manage existing appointments
- send us supporting documents
- request refunds online
- view account balances
- update details.

To access Online services for business you'll need to use a Digital ID such as myID and be authorised in Relationship Authorisation Manager (RAM). Your:

- myID identifies you when accessing government online services
- RAM authorisation allows you to act on behalf of a business when linked with your myID.

After we have been notified of your practice's appointment as a representative of an incapacitated entity, we will advise you when you have Online services for business access to your client.

To authorise staff with access to the client, the principal authority or authorisation administrator will need to set permissions in Access Manager.

See also

- Online services for business
- Contacting us about insolvency – send a secure mail message in Online services for business

Set permissions in Access Manager

Access Manager is used to manage access and permissions for our online services. When we give your firm access to an insolvent entity via Online services for business, we set the overall business permissions (usually all) available to the practice. An Administrator can then set the permissions for individuals in your practice at the insolvent entity level in Access Manager.

To ensure your staff only have access to the insolvent entity's records and not your firm's records, there are two separate sets of permissions – one set for your firm and the other for any insolvent entities. An Administrator can manage permissions for the firm.

To authorise staff access to a client in Online services for business, the principal authority or authorisation administrator will need to:

- log in to **Access Manager**
- select **Whose business I have access to**
- select the Australian business number (ABN) to view the permissions allocated to your business

- select **View authorised credential holders**
- select **Authorised new credential holder**
- select the permissions you want that user to have.

For more information refer to Access Manager.

Notify us of new appointments

If you are an insolvency practitioner and you are appointed as a representative of an incapacitated entity, notify us within 14 days using the *Appointment or cessation of a representative of an incapacitated entity* form. This form covers appointments and cessations of representation as a:

- liquidator
- bankruptcy trustee
- voluntary administrator
- deed administrator
- receiver.

If you are an insolvency practitioner appointed as a voluntary administrator or liquidator (only) you can use this form to request direct access to your client's details in Online services for business to manage your appointments.

When your appointment ceases, your Online services for business access to the client will be removed. For privacy reasons, access will also be removed if another practitioner is appointed for the entity.

Next step

- Complete and lodge the Appointment or cessation of a representative of an incapacitated entity (NAT 73785) form

Manage existing appointments

If you have already notified us about your appointment as a voluntary administrator or liquidator, you can request direct client access to manage your existing appointments using Online services for business.

To request access to the client, send a secure mail message under the **Insolvency** topic and relevant subject in Online services for business. Attach a document, written on your practice's letterhead, requesting access.

The document must include:

- the entity's name and ABN
- your practice's ABN, to which your myID is linked
- the type of appointment.

As with new appointments, we will notify you when your access has been granted.

Cease being an appointed representative

When you cease to be a representative of an incapacitated entity, you should notify us within 14 days using the *Appointment or cessation of a representative of an incapacitated entity* form. Your Online services for business access to the client will be removed. For privacy reasons, access will also be removed if another practitioner is appointed for the entity.

Next step

- Complete and lodge the Appointment or cessation of a representative of an incapacitated entity (NAT 73785) form

Voidable transaction claim

If you are a liquidator who is making a claim against the Commissioner of Taxation for payment believed to be unfair preference payments or uncommercial transactions, complete the *Voidable transaction claim* form.

Complete all sections of the form that are relevant to the case. Sections that are not relevant may be left blank.

Some information in **Section F: Entity financial details – in support of insolvency**, of the *Voidable transaction claim* form is requested in six-monthly intervals. These intervals are the preferred format. If you are unable to provide six-monthly figures, provide the information in accordance with how the information is available to you.

We do not require litigation to have commenced in order to pay a preference claim where no indemnity is sought from the directors but may require external legal advice. If you are considering commencing legal proceedings, you should notify us at least 14 days in advance.

You do not need to provide your signature when submitting the completed form by Online services for business. By submitting the completed form by Online services for business you declare that the information given on the form is true and correct to the best of your knowledge.

Next steps

- complete the Voidable transaction claim form (NAT 74757)
- attach supporting documents
- see what we don't need
- Submit the form

Bankruptcy preference payment claim

If you are a trustee making a claim against the Commissioner of Taxation for payments believed to be preference payments in accordance with section 122 of the *Bankruptcy Act 1966*, complete the *Bankruptcy preference payment claim* form.

Complete all sections of the form that are relevant to the case. Sections that are not relevant may be left blank.

Some information in **Section F: Financial details** of the *Bankruptcy preference payment claim* form is requested in six-monthly intervals. These intervals are the preferred format. If you unable to provide six-monthly figures, provide the information in accordance with how the information is available to you.

We don't require litigation to have commenced in order to pay a preference claim but may require external legal advice. If you are considering commencing legal proceedings, notify us at least 14 days in advance.

You do not need to provide your signature when submitting the completed form by Online services for business. By submitting the completed form by Online services for business you declare that the

information given on the form is true and correct to the best of your knowledge.

Next steps

- complete the Bankruptcy preference payment claim form (NAT 75019)
- attach supporting documents
- see what we don't need
- submit the form

Supporting documents

Any supporting documents attached to the claim must be clearly labelled, listed and numbered on the annexure cover sheet on the form.

The Statement of financial performance and Statement of financial position must be attached to this claim. Make sure the information in each statement is allocated to the relevant components of the statements, and the information presented is correct, to the best of your knowledge.

An insolvency report is not required to be prepared for the purpose of the claim. However, if one has already been prepared, attach a copy to this claim.

Any further information obtained after lodging the form can be sent to us using a secure mail message in Online services for business. Explain that it is additional information for this claim.

What we don't need

We don't need any information regarding the interaction between the entity and us which is already available to us, for example:

- case notes
- copies of tax returns
- copies of activity statements
- insolvency report (unless already prepared)
- copies of running balance accounts or statements of account

- any correspondence between the entity and the ATO.

QC 43996

Unfair preference payments

Information for insolvency practitioners on how to lodge, substantiate and seek recovery of unfair preference payments.

Last updated 27 March 2026

Unfair preference payments for individuals

In order to expedite the processing of an unfair preference claim, the trustee is required to provide the following information:

- the name and tax file number or Australian business number of the taxpayer
- details of the alleged preference payments, including the amounts, date of issue and date the cheque was presented for payment
- the name and address of the trustee and the date of their appointment
- details of the relation-back day
- grounds of insolvency, including
  - the facts which support the trustee's claim that the person was insolvent at the time of each alleged preference payment
  - if payments (that form all or part of the preference claim) were made by third-party entities, documentary evidence of those transactions (detailing the source of the payments).

There may be cases where further information is required from the trustee. In this case, we will request this information in writing. Even when sufficient information has been supplied, we usually issue an interim response to the trustee as a courtesy. This confirms receipt of

the request and provides the name of a contact officer for any enquiries.

Garnishee notices and preferences

The Commissioner of Taxation can recover debts through the issue of a statutory notice under section 260-5 of the *Taxation Administration Act 1953* ('garnishee notice'). Payments received under effective garnishee notices are not characterised as voidable transactions or unfair preferences. (See *DFC of T v Donnelly & Ors* 89 ATC 5071; *Macquarie Health Corp Ltd* v *FC of T* 2000 ATC 4015.)

Application of credits and preferences

Credits, other than payments, can arise on a debtor's account as a result of account adjustments, transfers or credit assessments or GST refunds.

Whilst the Commissioner must offset credits that arise under various taxation laws, the Commissioner has on occasions been challenged as to whether the application of such credits would be a preferential payment. In the case of Driver (*as liquidator of Tilse Building Pty Ltd) v Federal Commissioner of Taxation (1999*), the liquidator sought to claim a preferential payment from the Commissioner where the Commissioner had offset a credit arising from an amendment, against an existing tax debt.

The application of the credit is in fact a unilateral act of the Commissioner. It was held that a company cannot be a party to a transaction unless it takes some part in it. Hence, under section 588FA of the *Corporations Act 2001*, the transaction did not constitute an unfair preference. We consider that the principle in Tilse's case is of relevance to credits which have been applied to an individual's tax debts prior to the appointment of a trustee under the *Bankruptcy Act 1966*.

To make a claim complete the Bankruptcy preference payment claim form (NAT 75019).

Unfair preference payments for companies

Unfair preferences usually involve transactions that discriminate in favour of one creditor at the expense of other creditors. The aim of the law outlined below is to ensure creditors are treated equally by

preventing any unsecured creditors from receiving an advantage over others.

The proceeds of any property you, as a liquidator, recover and realise will form part of the funds available for distribution amongst all unsecured creditors after the winding-up expenses have been paid.

New developments

Since 1 March 2011, we have been able to settle all unfair preference claims, regardless of the amount of the claim, without you needing to obtain a court order under section 588FF of the *Corporations Act 2001* (the Act) where:

- we are satisfied you have proved that an unfair preference or uncommercial transaction, as defined by the Act, has been received
- the amount repaid is in full and final settlement of your claim
- we do not intend to defend the claim or seek an indemnity against directors under section 588FGA of the Act.

Where you meet these criteria, being able to settle unfair preference claims without a court order means the repayments can be made promptly and costs can be kept to a minimum for both parties.

You will still need to take legal action where we intend to defend your claim or seek an indemnity against the directors of the company. If we intend to seek an indemnity against the directors of the company, we will ask you to institute proceedings in the court. The directors will be put on notice that they will be joined as a party to the legal proceedings.

Under subsection 588FF(3) of the Act, we cannot settle unfair preference claims after the latter of the following:

- 3 years from the relation-back day
- 12 months from the date a liquidator was first appointed as part of winding up the company.

Our obligations

We have certain obligations we must meet under the *Legal Services Directions 2025* (the Directions) when handling monetary claims.

Monetary claims are to be handled and litigation is to be conducted by the ATO in accordance with the Commonwealth's obligation to act as a model litigant at Part 5 of the Directions.

We are unable to settle claims unless we can establish the proposed settlement is in accordance with legal principle and practice. This must take into account the legal rights of the parties and the financial risk to the Commonwealth of pursuing its rights. In forming this view, we may rely on the advice of our Objections and Review branch or external legal advisers.

The four elements of a preference claim

In assessing claims for repayment of alleged unfair preferences, we must consider all of the relevant evidence, including evidence of the company's insolvency at the time of the alleged transactions. We must:

- assess whether a court would be satisfied that you can prove each element of the claim
- consider whether any of the statutory defences are available to us.

To demonstrate that a preference has been made, as the liquidator, you must provide documentary evidence showing the following:

1. The company was insolvent when each transaction was entered into or became insolvent as a result of entering into each transaction.

You should place emphasis on the cash flow test, rather than profitability analysis or a deficiency in working capital alone. You should also supply evidence that supports cash flow insolvency. If you choose to rely on deemed insolvency, we will need full details of the circumstances you relied on.

You should also provide documents including the following:

- a copy of the company's bank statements from at least 6 months leading up to the relation-back day, to the date of liquidation
- a copy of the company's list of aged creditors for periods leading up to and including the relation-back period
- identification of whether the company maintained an overdraft facility or was using any other type of financing such as debtor financing (factoring) and if so, the details of that facility

- monthly or quarterly balance sheets, profit and loss statements and cash flow statements for the period leading up to and during the relation-back period
- a general ledger cashbook reconciliation
- copies of demands and similar documents (or a sample) received from the company's creditors during the relation-back period
- copies of an insolvency report already prepared as part of your duties, if available.

You do not have to incur the expense of preparing an insolvency report solely in support of an unfair preference claim. It is only necessary to demonstrate to a reasonable standard that an unfair preference has occurred. This means you should not incur any unreasonable additional duties or costs when providing this information.

2. The ATO and the company were parties to each transaction.

You should provide evidence of how and when the impugned payments were made, such as copies of the company's bank statements and cheques records. If any payments were made by a third party entity on behalf of the company, you should also provide a detailed explanation of the circumstances surrounding those payments.

3. The transaction resulted in the ATO receiving more than it would have if the transaction were set aside and the ATO proved for the debt in the winding up of the company.

To help work out whether this is the case, review the company's payment history with other creditors.

4. The transaction was entered into during the 6 months ending on the relation-back day, or if after that day, on or before the day on which the winding up began.

Providing us with this information in the original letter of claim will save time and reduce the need for us to request more information. If we do need more information, we will contact you as soon as practicable after we receive the letter of claim.

You must also provide the following information:

- the company's name and Australian company number

- details of the alleged preference payments, including the amounts, date of issue and date the cheque was presented for payment
- your name and address as the liquidator, the date of your appointment and where applicable, the relevant court making the winding-up order
- if an administrator had been previously appointed to the company, the date of the administrator's appointment and details of the administration, such as their name and address of the administrator(s)
- details of the relation-back day
- grounds of insolvency, including the facts supporting your claim that the company became insolvent due to the alleged preference payment or was insolvent when the payments were made
- if payments (that form all or part of the preference claim) were made by third-party entities, documentary evidence detailing the source of the payments.

There may be cases where we need more information from you. Even when you have provided sufficient information, we usually issue an interim response to confirm we have received the request and to provide the name of a contact officer for any enquiries.

We will advise you of our decision as soon as practicable.

Liability of directors under indemnity provisions

Under section 588FGA of the *Corporations Act 2001* (the Act), directors may be liable to indemnify us against any loss or damage resulting from an order under section 588FF of the Act that requires us to repay an amount as an unfair preference. As this indemnity is dependent on the court making an order under section 588FF of the Act, legal proceedings will be necessary in cases where we intend to seek an indemnity against directors.

The courts have:

- recognised we have a statutory right to bring indemnity proceedings as an interlocutory application in the liquidator's recovery proceedings in accordance with subsection 588FGA(4) of the Act

- found the directors have a right to be heard on the primary dispute between the liquidator and us.

Where we accept that we have received the benefit of an unfair preference, any offer of settlement we make with you must be conditional on the directors of the company not disputing your claim.

If we intend to seek an indemnity against the directors of the company, we will ask you to institute proceedings in the appropriate court. The directors will be put on notice that they will be joined as a party to the legal proceedings. In these circumstances, we will resist any premature application you make for judgment against us without reference to the rights of the directors. We may also seek costs in relation to that application.

Particular payments not transactions

Section 260-5 of the *Taxation Administration Act 1953* allows us to collect tax debts by serving a notice, commonly referred to as a garnishee notice, on a debtor of the company. Payments made under such a notice cannot be regarded as unfair preference payments because they do not constitute a transaction between the company and us.

We will scrutinise claims involving third-party payments since individuals often pay outstanding company withholding debts from their own funds to satisfy the compliance provisions in Part VI, Division 9 of the *Income Tax Assessment Act 1936*.

Application of credits and preferences

Credits other than payments can arise on a debtor's account as a result of account adjustments, transfers, credit assessments or GST refunds.

Under our statutory offset provisions, credits owing to the company must be offset against any outstanding debts. These offsets are not transactions of the company.

Whilst we must offset credits that arise under various tax laws, we have occasionally been challenged as to whether the application of such credits would be a preferential payment. In the case of Driver (as liquidator of Tilse Building Pty Ltd) v. Federal Commissioner of Taxation (1999), the liquidator sought to claim a preferential payment from us where we had offset a credit arising from an amendment

against an existing tax debt. The application of the credit is in fact a unilateral act of the Commissioner. It was held that a company cannot be a party to a transaction unless it takes some part in it. Because of this, under section 588FA of the *Corporations Act 2001*, the transaction did not constitute an unfair preference.

Provision of information

We can provide information to an insolvency practitioner who has an alter ego status in relation to the insolvent entity. For example, as a liquidator, you are an insolvency practitioner with alter ego status because you effectively assume the same role the directors had as the controlling mind of the company. In such cases, you have the same entitlement to the company's information as the company, and we can provide you with any information that would normally have been available to the company. You can obtain this information without charge by requesting it from us. You do not need to submit an application under the *Freedom of Information Act 1982*.

Before requesting copies of documents we hold, consider whether obtaining those documents is necessary for your claim and limit your request to only those documents you believe will help you identify any payments that may be preferential. This will allow us to action claims in a timely and efficient manner, particularly where we do not intend to raise a statutory defence.

Where you obtained information supporting an unfair preference claim, do not return this information to us in support of the claim. You do not have to demonstrate that a statutory defence is not available to us. We rely on you to provide sufficient proof that the elements of a preference exist and that the claim is valid. When assessing claims for repayment of alleged unfair preference, we examine all of the relevant evidence available to us about the solvency of the company and then work out whether any of the statutory defences ordinarily available to us exist.

Further information can be found by going to:

- Service of legal documents
- Disclosure of taxpayer information – insolvent entities
- PS LA 2011/16 *Insolvency – collection, recovery and enforcement issues for entities under external administration*

- PS LA 2011/21 *Offsetting of refunds and credits against taxation and other debts*
- Voidable transactions claim form (NAT 74757)

Service of legal documents

We advise that the Commissioner's address for personal service in respect of legal documents related to voidable transaction claims is as follows:

- Australian Capital Territory
- New South Wales
- Northern Territory and South Australia
- Queensland
- Tasmania
- Victoria
- Western Australia

Australian Capital Territory

Australian Taxation Office
Office of General Counsel
26 Narellan Street
CANBERRA ACT 2600

New South Wales

Australian Taxation Office
Litigation and Legal Services
Level 17, 255 George Street
SYDNEY NSW 2000

Northern Territory and South Australia

Australian Taxation Office
Litigation and Legal Services
Ground Floor, 26 Franklin Street
ADELAIDE SA 5000

Queensland

Australian Taxation Office
Litigation and Legal Services
Ground Floor, 55 Elizabeth Street
BRISBANE QLD 4000

Tasmania

Australian Taxation Office
Litigation and Legal Services
Level 1, 200 Collins Street
HOBART TAS 7000

Victoria

Australian Taxation Office
Litigation and Legal Services
747 Collins Street
MELBOURNE VIC 3000

Western Australia

Australian Taxation Office
Litigation and Legal Services
Ground Floor, 45 Francis Street
NORTHBRIDGE WA 6003

QC 43997

Indemnities for trustees and liquidators

What trustees and liquidators need to consider when making an indemnity request to the Deputy Commissioner of Taxation.

Last updated 15 May 2020

This information provides a general guide for company liquidators and bankruptcy trustees for making an indemnity request to the Deputy

Commissioner of Taxation (DCT).

Find out about:

- Requirements for indemnity requests
- Checklist to assist insolvency practitioners
- Legal and policy obligations
- Engaging solicitors and legal counsel and negotiating rates
- Deed of indemnity
- Repayment of indemnity
- Rejection of indemnity
- Contacting us with questions about indemnity requests

Requirements for indemnity requests

All indemnity requests from insolvency practitioners must comply with the minimum standard.

Checklist to assist insolvency practitioners

Indemnity checklist to assist insolvency practitioners prepare indemnity requests.

Legal and policy obligations

Information on the range of legal obligations and government policies in relation to indemnities.

Engaging solicitors and legal counsel and negotiating rates

Information for insolvency practitioners on engaging solicitors and legal counsel and negotiating the best rates.

Deed of Indemnity

Information for insolvency practitioners on drafting and executing a Deed of Indemnity once it has been approved.

Repayment of indemnity

Information regarding the repayments of indemnity in relation to the Corporations Act 2001 and the Bankruptcy Act 1966.

Rejection of indemnity

The DCT will write to insolvency practitioners when an indemnity request that meets minimum standards is rejected.

Contacting us with questions about indemnity requests

If you have questions about indemnity requests, you can contact us with your enquiry.

QC 23051

Requirements for indemnity requests

All indemnity requests from insolvency practitioners must comply with the minimum standard.

Last updated 21 May 2021

All indemnity requests from insolvency practitioners must comply with a minimum standard in order to be considered. This is due to legal and policy obligations imposed on the Deputy Commissioner of Taxation (DCT) for the expenditure of public money.

This standard requires that all requests:

- fully address part 1 of the *Indemnity checklist for insolvency practitioners*, as well as part 2 if indemnity is being sought to commence a litigation action
- are accompanied by the *Annexure A* document, clearly setting out the costs and particulars for each task to be undertaken
- are in writing and sent either
  - via secure mail in Online services for business
  - by fax or mail, and accompanied by the *Debt insolvency cover sheet* (NAT 14588) with **Indemnities** selected in the subject.

Requests must be addressed to the Deputy Commissioner of Taxation (DCT) and be made for the sole purpose of seeking an indemnity. They cannot be included as one of numerous items contained in lengthy reports or circulars to creditors.

The first page of the indemnity request must be clearly marked as 'Indemnity request' to ensure requests are referred to the correct team for actioning.

Except in exceptional circumstances, all indemnity requests must be made before an action is commenced and before committing to the use of particular solicitors, legal counsel or other experts. This will enable the DCT to provide input regarding appointments and the rates proposed. The DCT will also need to assess the risks, merits and prospects of success and recovery of a proposed action before making a decision to commit any Commonwealth resources.

Indemnity requests which do not comply with the above minimum standards will usually not be treated as a genuine request and may not receive a response. Where it is clear an insolvency practitioner made an attempt to comply with these standards but not all aspects were properly addressed, we may consider the request and seek further information if necessary.

Next steps:

- Checklist to assist insolvency practitioners – instructions and links to the indemnity checklist (part A and part B) and Annexure A
- Contacting us about insolvency – information on how to submit your requests, by Online services for business, fax or mail

- Refer to the online version of Practice Statement Law Administration PS LA 2011/16 *Insolvency – collection, recovery and enforcement issues for entities under external administration* prior to preparing and submitting each indemnity request as it is updated regularly
- If you have any general questions about indemnity requests, you can direct your enquiries to Indemnity register administrator.

QC 43961

Checklist to assist insolvency practitioners

Indemnity checklist to assist insolvency practitioners prepare indemnity requests.

Last updated 27 August 2025

How to access the checklist

To assist insolvency practitioners when preparing an indemnity request, we have developed an Indemnity checklist for insolvency practitioners (PDF, 230KB).

It is important you refer to the online version each time you prepare an indemnity request. This will ensure the information is current.

This checklist is a fillable form that will not load on a mobile device, tablet or within a browser. To complete the form, you must save it to your desktop computer or laptop (with the latest version of Adobe Acrobat installed):

1. To download, right click on the link and select **Save target as** (or a similar option depending on your internet browser) to save it to your computer.
2. Open the form with Adobe Acrobat Reader DC and enable JavaScript, if prompted before filling in the form.

3. Once you've completed your form, save it using the **Save and print form button** at the end of the form.

Tip: Update your default app for PDF file types to Adobe Acrobat Reader DC to open all PDF files with Adobe Acrobat.

How to use the indemnity checklist

The indemnity checklist comprises Part 1 and Part 2 with a fillable form at Annexure A:

- All indemnity requests must be in writing and address Part 1.
- Part 2 will also need to be addressed where the indemnity is being sought to start a litigation action.
- Annexure A requires a breakdown of the total costs of an indemnity sought on a task-by-task basis, which will provide a total for the indemnity being sought.

The Annexure A document will be incorporated into a Deed of Indemnity in the event that the indemnity is approved.

Terms of the Deed of Indemnity

The terms of the Deed of Indemnity will not only limit the amount of the indemnity to the overall total approved but will also limit the amount that the Deputy Commissioner of Taxation (DCT) will indemnify on a task-by-task basis, unless approved otherwise in a **Deed of Variation**.

The indemnity will specifically exclude payment of certain costs incurred by insolvency practitioners, including such costs relating to:

- duties a liquidator or trustee are required by relevant legislation to perform
- preparing and submitting the indemnity request
- communicating with the DCT's officials in relation to the request
- executing the indemnity agreement
- reporting to the DCT
- preparing invoices and all tasks associated with invoicing, including forecasting

- general ongoing administration of the Deed of Indemnity and any variations agreed to.

Costs and expenses should be treated as costs of the liquidation or bankrupt estate and paid in the prescribed order of priorities pursuant to section 556 of the *Corporations Act 2001* (in the case of company liquidations) or section 109 of the *Bankruptcy Act 1966* (in the case of bankrupt estates).

For more information see:

- Requirements for indemnity requests
- Deed of Indemnity.

QC 43958

Legal and policy obligations

Information on the range of legal obligations and government policies in relation to indemnities.

Last updated 21 January 2020

The Deputy Commissioner of Taxation (DCT) must consider a range of legal obligations and government policies in order to approve an indemnity and grant Commonwealth resources (public monies).

Sufficient information must be provided to enable the DCT (through their delegated officials) to make an informed and justified decision, which complies with all the necessary legal and policy obligations. If the necessary information is not provided, the DCT may reject the indemnity request.

The *Public Governance, Performance and Accountability Act 2013* (PGPA Act) came into effect on 1 July 2014. It is the Commissioner of Taxation (Commissioner)'s responsibility, pursuant to the PGPA Act, to ensure the affairs of the ATO are managed in a way that promotes the efficient, effective, economical and ethical use of Commonwealth resources and in a manner that is not inconsistent with Commonwealth policies.

Similarly, the Commissioner has issued Chief Executive Instructions (CEIs) governing the approval and management of spending public monies. CEIs are issued to promote and ensure adequate accountability of the proper use and management of public money, public property and other government resources.

Due to these requirements, the decision-making process can take considerable time. Any indemnity request should be made as soon as the need is identified.

QC 43951

Engaging solicitors and legal counsel and negotiating rates

Information for insolvency practitioners on engaging solicitors and legal counsel and negotiating the best rates.

Last updated 13 April 2026

Legal and policy obligations imposed on the Deputy Commissioner of Taxation (DCT) require that all spending proposals must make efficient, effective, economical and ethical use of Commonwealth resources.

The DCT will normally seek to negotiate the best possible rates with the insolvency practitioner. They will require the insolvency practitioner to negotiate the best possible rates with their solicitor and legal counsel.

The DCT will require the practitioner to engage solicitors and or legal counsel based on value for money. They will need to take into account the nature and complexity of the action, the tasks required to be undertaken and the level of knowledge, skills and experience that are required to achieve the desired outcome in each case.

The DCT may suggest solicitors and legal counsel or provide a short list for the insolvency practitioner to consider. Ultimately, as the indemnifying creditor, the DCT will need to be satisfied of the solicitors and legal counsel to be engaged and the rates they propose to charge in order for the indemnity to be approved. However, the DCT will work with insolvency practitioners to resolve any difference of opinion.

The same applies to other experts of any nature that may need to be engaged by an insolvency practitioner during the course of litigation and pursuant to the terms of a Deed of Indemnity.

The DCT may require insolvency practitioners, through their solicitors, to engage a legal counsel who is prepared to charge daily and hourly rates. These rates will be negotiated pursuant to the Legal Services Directions 2025 (in particular Part 7 – Engagement of counsel).

The approval of an indemnity and entering into of a Deed of Indemnity does not remove any legal obligations that may be imposed on insolvency practitioners to seek creditor, committee of inspection, or court approval of their remuneration, or any other amounts where approval is required to be obtained before being paid.

Where such approval is required, the DCT will only pay amounts that have been properly approved and only up to the limits specified in the Deed of Indemnity. For example, if creditors, the committee of inspection, or the court approves a lesser amount than has been provided for in the Deed of Indemnity, the DCT will only pay the lesser approved amount.

QC 43960

Deed of Indemnity

Information for insolvency practitioners on drafting and executing a Deed of Indemnity once it has been approved.

Last updated 15 May 2020

If an indemnity is approved, the Deputy Commissioner of Taxation (DCT) will draft a Deed of Indemnity. The DCT will not be liable to pay any amounts until a Deed of Indemnity agreement has been executed by both parties. The Annexure A document will be incorporated into a Deed of Indemnity.

General terms relating to the conduct of litigation and a list of costs not included by the deed are articulated in Annexure B and Annexure C of the deed.

If the terms of the Deed of Indemnity agreement cannot be agreed upon by the parties, the DCT's offer to provide an indemnity will be withdrawn.

QC 43962

Repayment of indemnity

Information regarding the repayments of indemnity in relation to the Corporations Act 2001 and the Bankruptcy Act 1966.

Last updated 15 May 2020

Where any amounts are paid to an insolvency practitioner pursuant to an executed Deed of Indemnity (indemnity expenses) and any recoveries are made, the Deputy Commissioner of Taxation (DCT) will expect as a minimum that the indemnity expenses will be repaid as a priority expense.

The supporting legislation is in:

- paragraph 556(1)(a) of the Corporations Act 2001 – for company liquidation matters
- paragraph 109(1)(a) of the Bankruptcy Act 1966 – for bankruptcy matters.

Where property has been recovered, realised, protected or preserved as a result of the indemnity provided by the DCT, the DCT will usually require an application be made to court to obtain a priority dividend on the DCT's proof of debt.

The supporting legislation is in:

- section 564 of the Corporations Act 2001 – for company liquidation matters
- subsection 109(10) of the Bankruptcy Act 1966 – for bankruptcy matters.

Whether an application is made will depend on the circumstances of each case and whether the outcome is likely to benefit the DCT. The application will be made by the insolvency practitioner and funded

from the assets of the liquidation or bankrupt estate. The outcome of any application will be at the discretion of the court.

The DCT reserves the right to make their own application to the court if they consider it to be in the interests of the Australian Government to do so.

Terms covering the above will be incorporated into all Deeds of Indemnity.

QC 43963

Rejection of indemnity

The DCT will write to insolvency practitioners when an indemnity request that meets minimum standards is rejected.

Last updated 15 May 2020

Where an indemnity request that meets the minimum standards is rejected, the Deputy Commissioner of Taxation (DCT) will write to the insolvency practitioner notifying that the indemnity has been rejected.

Decisions made by the DCT to reject an indemnity are not reviewable decisions and the DCT is under no obligation to provide reasons for rejection. However, it is the normal practice of the DCT to provide general reasons, unless the DCT determines providing reasons could be in breach of privacy or confidentiality

The DCT may reject an indemnity in circumstances where an insolvency practitioner believes that the proposed action has very good merit and prospects of success and recovery. Such situations may arise from time to time for reasons which include:

- Staff resources and /or budgetary constraints.
- The DCT may have other viable means of recovery which are more cost-effective and efficient, for example director's penalties.
- The likely indemnity expenses will exceed the value of the DCT's proof of debt unless there are exceptional circumstances which justify such a decision.

- The DCT will need to be satisfied that the defendant(s) will have sufficient recoverable assets to enable the insolvency practitioner to repay the indemnity expenses in full, plus pay a reasonable dividend on the DCT's proof of debt unless exceptional circumstances exist.

QC 43965

Contacting us with questions about indemnity requests

If you have questions about indemnity requests, you can contact us with your enquiry.

Last updated 15 May 2020

If you have any general questions about indemnity requests, you can direct your enquiries to Indemnity register administrator.

QC 43967

Superannuation and insolvency

Information about how superannuation affects various insolvency administrations.

Last updated 23 February 2026

This information is only for employee earnings paid up to 30 June 2026.

For employee earnings paid from 1 July 2026, the new Payday Super rules apply.

The following information sets out how superannuation affects various insolvency administrations.

Since 31 December 2007, the super guarantee charge (SGC) has been required to be paid before payments to ordinary unsecured creditors. This means it ranks equally with employees' entitlements for wages and super contributions, as long as there are assets available for distribution to priority creditors.

Consequently, the SGC is included in the capped amount of $2,000 that certain excluded employees can claim as priority, such as directors and their relatives.

Super guarantee charge

The quarterly super guarantee charge (SGC) is the total of the:

- individual employee shortfalls, plus
- administration component, plus
- nominal interest component.

Insolvency practitioners need to report any super shortfalls by lodging an SGC statement with us.

We require the following information for each employee to raise the correct assessment:

- full name
- date of birth
- address
- tax file number (TFN)
- super guarantee (separate for each quarter)
- excluded and capped employees clearly identified.

To submit the information electronically, see our Super guarantee charge statement and calculator tool.

Once you submit the form, the super account will be updated automatically. We will issue a statement of account without delay.

For information about the SGC for periods from 1 July 2026, see The new super guarantee charge.

Liquidation

Since 31 December 2007, the SGC together with super contributions has been included in section 556(1)(e) of the *Corporations Act 2001* (Corporations Act).

SGC claims regarding excluded employees, such as directors and their spouses, will be a priority on the first $2,000 claimed. Any amounts exceeding $2,000 will rank with unsecured creditors.

Deeds of company arrangement

Since 31 December 2007, all deed of company arrangement have been required to include a clause to the effect that 'eligible employee creditors' will enjoy a priority under the administration. This is at least equal to what they would have received had there been a winding up.

The term 'eligible employee creditor' is defined to include a creditor with a liability that falls within the priority afforded by section 556 (1) (e) of the Corporations Act. Our claim for the SGC falls within this definition.

Claims by an 'eligible employee creditor' are to be paid:

- in priority to other unsecured creditors
- ahead of any priority that otherwise might be enjoyed by a charge holder.

Affected employees may vote down the inclusion of such a provision at a meeting held prior to the second meeting of creditors. This will depend on their notice of that meeting receiving a written opinion from the administrator with reasons for the opinion and other relevant information. This is on whether the non-inclusion of that provision would likely result in the same or better outcome for them compared with what they would have received on an immediate winding up.

Receivership

Although not specifically legislated for, the inclusion of the SGC as a priority debt in section 556 (1)(e) of the Corporations Act means that the SGC will obtain a priority in a receivership through the operation of section 433 (3)(c) of the Corporations Act. The SGC will be treated in

the same way as other wage related priority debts under section 556 (1)(e).

Bankruptcy

The SGC has been afforded priority in bankruptcy under section 109 (1C) of the *Bankruptcy Act 1966* (Bankruptcy Act) since 5 May 2003. This priority extends to general interest charge in respect to the non-payment of the SGC. The SGC is included in the category of employee entitlements including salary, wages or commission.

The maximum amount subject to the priority is adjusted annually:

- $4,550 for the year ending 30 June 2019
- $4,600 for the year ending 30 June 2020.

Part IX and X arrangements

There is no legislative requirement for the SGC to be afforded a priority in arrangements made pursuant to Parts IX and Part X of the Bankruptcy Act. However, trustees frequently address this anomaly by including a clause in the deed that gives the SGC a similar priority to that which it would have received in bankruptcy. The Commissioner of Taxation may vote against a deed that does not provide priority for SGC if bankruptcy would yield a greater return.

Double proofs

Since 31 December 2007, external deed of company arrangement (DOCA) administrators have been required to reject a proof of debt from a super fund for a super contribution that results in a SGC (section 444 DB). The SGC will be preferred since it includes an interest component, providing employees a greater benefit. All DOCAs must now contain a provision to that effect.

Liquidators will also have the power under section 553 (1A) of the Corporations Act to reject the whole or part of a proof of debt for super where the amount has already been paid by way of the SGC or there is an admissible proof for the SGC.

How dividend payments are applied

Section 64 B of the *Superannuation Guarantee Administration Act 1992* sets out a formula for the allocation of payments received on a pro rata basis.

QC 18228

PAYG withholding

The administrative obligations for administrators and trustees of bankrupt estates under PAYG withholding system.

Last updated 21 January 2020

Information about your administrative obligations under the pay as you go (PAYG) withholding system:

- PAYG withholding for external administrators and trustees of bankrupt estates

See also:

- PAYG withholding – general

QC 43971

Insolvency processes that support small business

Insolvency processes to help eligible small businesses restructure.

Last updated 5 March 2026

What processes are available for small business

There are insolvency processes designed to help more small businesses restructure.

Where restructuring is not possible, businesses will be able to wind up faster, enabling greater returns for creditors and employees.

Two processes are available for eligible companies:

- simplified liquidation process
- small business restructuring (SBR) plan
  - our approach to small business restructuring.

Eligibility

These processes are available to eligible incorporated businesses with liabilities of less than $1 million.

You must have all your lodgment up to date to be eligible.

You can view your lodgment information in Online services for business.

What practitioners need to do

You can notify us of the proposed plan with supporting documents by either:

- secure mail message in Online services for business
- fax or mail using the Debt insolvency cover sheet (PDF, 117KB) (NAT 14588).

Subject selections in Online services for businesses are available for both:

- simplified liquidation
- SBR.

For more information, you can contact us about insolvency.

Small business restructuring

QC 64484

Small business restructuring

Understand how small business restructuring works and what factors influence our approach to a restructuring plan.

Last updated 27 March 2026

What is a small business restructure

A small business restructure (SBR) is a formal process under Part 5.3B of the *Corporations Act 2001*. It allows an eligible company to restructure their debts by proposing and agreeing to a restructuring plan with their creditors (usually involving a debt compromise), while the directors stay in control of the business.

The SBR process is specific to small incorporated companies with non-complex debt. SBR doesn't apply to unincorporated businesses or individuals.

Restructuring process

Visit Australian Securities & Investments Commission for information about the restructuring process, including eligibility requirements and appointing a restructuring practitioner (RP).

Our approach to restructuring

We are a creditor of most companies using the SBR process, and we are often the majority value creditor. Our vote on a restructuring plan is often decisive.

The best offer possible under the circumstances should be presented, as the restructuring plan can't be altered once the voting period begins. We generally support a restructuring plan for an eligible company where:

- the plan would result in a higher payment to creditors within a reasonable period than would be received if winding up
- there are no potential public interest concerns or risks that would make support for the plan inappropriate.

The ATO will only disclose information regarding a company's taxation affairs to authorised contacts.

Feedback on restructuring plans

Where we are a major creditor, we are open to reviewing draft restructuring plans and providing feedback. You must provide the draft restructuring plan with all the supporting information as soon as possible, no later than 5 full business days before the day the plan is required to be issued to the creditors.

The draft report and supporting information should be sent via Online services for business.

We won't consider a restructuring plan until all the supporting information has been provided.

Supporting information for restructuring plans

To allow us to consider a restructuring plan, you must provide:

- 3 years of profit and loss accounts, balance sheets and interim financials for the period prior to the appointment of the RP
- details of assets as at the date of appointment of the RP
- any amounts owed above the $2,000 priority cap for excluded employees
- estimated dividend to creditors in a liquidation scenario
- transaction reports for any loans relating to directors, shareholders or related entities
- any research and development offset claims for the current financial year
- cashflow forecasts including key assumptions
- documented changes to management and operations teams aimed at improving financial performance

- confirmation of lump sum payments or contributions from third parties if applicable.

Other information requests will be made on a case-by-case basis.

Tax lodgment and superannuation requirements

Before a company can issue a restructuring plan to its creditors, all employee entitlements that are currently due (including super) must be paid, and all lodgments must be up to date. If these obligations aren't completely met, the company must demonstrate it is substantially compliant.

Superannuation entitlements are protected in the same way as priority payments in a liquidation, however, for excluded employees, only the first $2,000 is treated as a protected payment.

For more information, see section 556(1) of the Corporations Act 2001 and regulations 5.3B.14 (1)(e) of the Corporations Regulations 2001.

Substantial compliance test

The substantial compliance test only applies to those that are not completely up to date with their lodgment obligations and all employee entitlements that are currently due.

The test is used to determine whether a company has taken reasonable steps to meet its tax and superannuation obligations before a restructuring plan can be put forward to creditors.

Super guarantee charge statement

If a company fails to pay superannuation in full, on time, and to the correct fund, it must lodge and pay a Superannuation Guarantee Charge (SGC) statement.

While the SGC is not an employee entitlement under section 596AA(2) of the *Corporations Act 2001*, payment of outstanding SGC that results in super contributions to employees' funds can demonstrate substantial compliance with regulation 5.3B.24 of the Corporations Regulations 2001.

Tax lodgments

Each lodgment obligation is assessed separately. If a required tax return, notice, statement, application or other document hasn't been lodged, the company must demonstrate that reasonable steps to lodge (for example, a genuine attempt to lodge on time). The company must also show that external factors, prevented it from lodging.

Consequences of non-compliance

If the plan is provided to creditors before these obligations are met, the restructuring process will terminate.

It's essential that the RP is satisfied the company has met these requirements before distributing the plan to affected creditors.

Tax implications to consider

When preparing and submitting your restructuring plan, practitioners should carefully consider the tax and compliance implications.

Director penalties

A successful SBR will not remit a lockdown director penalty or a standard director penalty that has not been remitted within 21 days of the director penalty notice, as the director penalty liability exists parallel to the liability of the business. While payments received under the restructuring plan may reduce the director penalty liability, the director remains personally liable for any balance.

GST groups

Where a business subject to a restructuring plan is a member of a GST group, the directors and RP will need to consider the implications of the groups GST liability for the purposes of the restructuring plan.

Consolidated income tax groups

When the company is a member of a consolidated income tax group, the directors and RP should evaluate the income tax implications arising from group membership.

ATO garnishee notices

Where there is an ATO garnishee notice in place on the date of appointment of the RP, the garnishee notice will not generally be

withdrawn, the notice will continue to operate on the relevant amounts.

Superannuation guarantee charge and associated liabilities

The following superannuation guarantee charge (SGC) and associated liabilities where they apply should be included in the plan:

- SGC amounts for excluded employees which exceed the priority cap
- Part 7 penalties (section 59 of the *Superannuation Guarantee (Administration) Act 1992*)
- General interest charge on Part 7 penalties
- General interest charge on the superannuation guarantee shortfall.

Offsetting rules under a restructuring plan

Offsetting applies automatically under the tax law whenever credits arise.

In an insolvency context, there is no discretion to modify the offsetting outcome.

For SBR plans, we apply offsetting in the same way as under a Deed of Company Arrangement (DOCA), consistent with PS LA 2011/21.

The offsetting outcome depends on the period the credit is attributed to, not the lodgment date.

Credits relating to the pre restructuring period

Any credit that relates to a pre-restructuring period must be applied to pre-restructuring debts.

This applies whether the plan is still in place or has been completed, and even if those debts are taken to be released under the plan.

Credits arising in the post restructuring period (while the plan is still in place)

If a credit arises in respect of a period after the company goes into SBR but before the plan is completed, the credit will be applied to post-restructuring liabilities first.

Any excess may then be applied to pre-restructuring debts.

Credits arising after the plan has been successfully completed

Once the plan has been completed and the company is released from its admissible debts, credits relating to post-restructuring periods will generally be refunded, provided there are no outstanding post-restructuring liabilities.

Credits relating to pre-administration periods continue to be applied to pre-restructuring debts, despite the release.

Practitioner considerations

Tax liabilities included in a restructuring plan may be reduced following the lodgment of income tax returns or activity statements that generate credits or refunds.

Any credits that relate to periods before the RP's appointment (including amounts under the Research and development tax incentive) will be considered as a pre-insolvency credit and must be allocated accordingly.

Practitioners should assess the potential impact of such adjustments on:

- final tax debt amounts
- business cash flow
- overall viability of the restructuring proposal.

Assessment of restructuring plans

We assess each restructuring plan based on its own merits. We aim for outcomes that benefit all parties while ensuring the integrity of the tax and superannuation systems.

We'll support financially viable small businesses, while taking a firm approach with those who present a risk to the system or have a poor compliance history.

Rejection of restructuring plans

If we decide to reject a restructuring plan, it can't be reviewed. We are under no obligation to provide reasons for the rejection. However, it's our normal practice to provide general reasons, unless we determine that doing so could breach privacy or confidentiality.

The most common reasons for rejecting a restructuring plan are:

- non repayment of director or related entity loan accounts
- poor tax compliance history
- non-payment of tax liabilities
- it would provide an unfair advantage over other businesses.

Tax compliance following implementation of a restructuring plan

Once a restructuring plan is in place, it is essential that the company continues to meet all ongoing tax reporting and payment obligations in full and on time.

If the company fails to comply with its obligations after the plan has started, we may take stronger enforcement action. This may occur even if the company is otherwise meeting its obligations under the restructuring plan.

Maintaining tax compliance is critical to the successful completion of the plan. Any failure to manage ongoing obligations may place the viability of the restructuring arrangement at risk.

QC 105543

Disclosure of taxpayer information - insolvent entities

How and when we can release information about insolvent entities to insolvency practitioners

Published 8 March 2024

Insolvency practitioners

An insolvency practitioner may include:

- a trustee in bankruptcy
- a liquidator
- a voluntary administrator
- a receiver
- small business restructuring practitioner
- an administrator of a deed of company arrangement.

The information we can disclose varies according to the type of insolvency administration.

As a general rule, we will not disclose information that is more than 2 years prior to the date of your appointment as the entity's representative.

Legal basis for disclosure of information

As an insolvency practitioner, you can obtain copies of many documents that we hold without making a request under the *Freedom of Information Act 1982* (FOI Act).

The confidentiality provisions in the *Taxation Administration Act 1953* (TAA) permit us to disclose taxpayer information in certain specified circumstances. However, it must be an authorised disclosure and we need to exercise our discretion before disclosing the information.

The information we disclose must be about an insolvent entity (the incapacitated entity) you formally represent.

Where third-party information or substantial amounts of information are requested, we require specific reasons for the documents, including the purpose they will serve in the liquidation or administration process.

Disclosure by practitioner type

The information we can disclose varies according to the type of insolvency administration:

- Liquidators and voluntary administrators
- Deed administrators
- Trustees: bankruptcy or personal insolvency agreements
- Receivers
- Small business restructuring practitioner.

Liquidators and voluntary administrators

If you are a liquidator or voluntary administrator, you can use Online services for business to access:

- business activity statements (BAS) that have been lodged and processed
- statements of account (for example, income tax account or BAS running balance).

You can request other types of information, including:

- tax returns
- payment summary or income statements
- relevant court documents
- notices of assessment
- relevant correspondence
- relevant case notes.

Requests for disclosure of correspondence and case notes are assessed on a case-by-case basis. You will need to specify the event, transaction or period you require case notes for, and detail the purpose they will serve in the liquidation or administration process.

You can find out more at Obtaining information from us.

Deed administrators

Access to Online services for business is not available to deed administrators. However, we can generally provide copies of the following information in relation to 'provable' debts:

- statements of account
- BAS that have been lodged and processed
- tax returns that have been lodged and processed
- payment summary or income statements – the overall statement which was lodged by the company
- notices of assessment
- relevant court documents – for example, a judgment obtained.

Trustees: bankruptcy or personal insolvency agreements

Access to Online services for business is not available to the trustee. However, we can generally provide copies of the following information to trustees in bankruptcy and trustees of personal insolvency agreements:

- statements of account
- notices of assessment (pre-insolvency)
- pre-insolvency BAS that have been lodged and processed
- pre-insolvency tax returns that have been lodged and processed
- director penalty notices
- individual payment summary or income statements
- relevant case notes (Disclosure is assessed on a case-by-case basis. You'll need to specify the event, transaction or period you require case notes for, and detail the purpose they will serve in the liquidation or administration process).

Trustees of personal insolvency agreements are required to provide specific reasons for the request for information, including the purpose the information will serve in the administration process. In some cases, we may require a copy of the personal insolvency agreement before providing any information.

Post-insolvency information will only be given to the trustee where we can establish that providing this information is relevant to the administration.

Receivers

If you're a receiver or a receiver manager (or both), we can only disclose limited information about the entity. The information must be required for you to comply with your obligations on behalf of the incapacitated entity under the tax laws.

If you're a receiver appointed pursuant to a circulating security interest, you'll be required to pay employees' debts, including super guarantee charge, that were outstanding at the date of your appointment as receiver.

Small business restructuring practitioner

Access to online services for business is not available to small business restructuring practitioners. We can only disclose information to authorised contacts of the company. You can obtain the information by requesting the Public Officer or existing authorised contact of the company to make the request. If you are not an authorised contact of the company, the Public Officer of the company may appoint you as an authorised contact using the approved form.

Obtaining information from us

Using Online services for business

All practitioners can contact us about insolvency using the secure messaging function in Online services for business. You can electronically request the documents you need, and we can provide the information in a digital, more convenient format.

If you are a liquidator or voluntary administrator, this is the most efficient way to obtain information.

You can obtain BAS and statements of account in relation to incapacitated entities you represent.

For other types of information, you can use the service's secure messaging function to make a request to us – select **Insolvency** as the subject.

Writing to us

If you are unable to access Online services for business, you can write to us for information about an insolvent entity you represent. Complete

the *Debt insolvency cover sheet* and send your request to us by fax or mail.

Find out more about:

- Procedures for disclosing protected information
- using Online services for business to access client information and forms - see Online services and forms
- accessing information under the Freedom of Information Act - see Our approach to information gathering.

QC 101276

Digital service providers

Services and support to help you stay up to date with the latest news and find the information you need.

Last updated 4 April 2023

We have a wide range of services and support to help you stay up to date with the latest news and find the information you need. You can:

- visit the Software developers website
- subscribe to the weekly Digital service providers newsletter
- visit our Digital service providers newsroom
- bookmark the Industry engagement page
- contact us.

QC 48500

Managing electronic activity statements and instalment notices

Managing electronic activity statements and instalment notices.

Last updated 4 February 2022

End of paper activity statements

We no longer issue paper activity statements after electronic lodgment.

Electronic activity statements will be available instead of paper ones. They are available one week after the activity statement is generated.

You can lodge electronically through either:

- Online services for agents
- practitioner lodgment service (PLS)-enabled software
- myGov when a client links their account to the ATO.

You can access electronic activity statements through your PLS software or Online services for agents. In Online services for agents you will find the information at the **Client summary** screen or **Lodgment** menu.

You or your client may receive one last paper activity statement if the first electronic lodgment is after the activity statement generate date. If this happens, you should continue to lodge electronically.

We will make exceptions and continue to send paper activity statements only in a few circumstances.

Digital quarterly GST and PAYG instalment notices

A digital instalment notice for quarterly GST and Pay as you go (PAYG) instalments (forms R, S and T) is available in Online services for agents for your clients with a digital preference.

This notice contains all the relevant information for your clients to pay their instalment amounts. You can download the notice from **Communication history** in Online services for agents, allowing you to easily pass it on to your clients.

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

Self-preparers will continue to receive an email reminder 21 days before the due date if we have an email address for them. If your email is listed on the client's account, we will not send a reminder. For self-preparer clients who have had a delivery preference changed to digital and do not have access to online services, we will update their preference to paper on request.

See also

- Activity statement generate dates
- Online services for agents user guide - Communication history
- Practitioner lodgment service user guide – Reports

Form types R, S and T

The following forms are available through Online services for agents and PLS-enabled software:

- **R** (quarterly PAYG instalment notice)
- **S** (quarterly GST instalment notice)
- **T** (quarterly GST and PAYG instalment notice).

Form types **R**, **S** and **T** are linked to a preference to pay quarterly instalments. Lodgment is only required when the client is varying the instalment amount.

One-off electronic lodgments, revisions and variations

If you lodge, revise or vary a single activity statement electronically, this will change how we issue future activity statements and instalment notices. You and your client need to consider the following when deciding how to lodge or vary a statement or instalment notice:

- If you lodge a quarterly activity statement electronically for your client and they lodge their own monthly activity statement by paper, paper activity statements will stop.

- If you lodge a one-off electronic revision for a client and they lodge their own activity statement by paper, paper activity statements will stop.
- If you lodge or vary an instalment amount online for a client and they normally receive paper instalment notices, paper instalment notices will stop.

If your client can't transition to electronic self-lodgment, you or your client will need to contact us to revert their preference to paper.

myGov users – end of paper

If you have a delivery preference for your individual and sole trader clients, and they have linked their myGov account to the ATO, we will no longer send you paper activity statements.

Your clients can access their activity statements and instalment notices using myGov. They will receive a notification in their myGov Inbox when their activity statement is ready.

You can view this notification in **Communication history** in Online services for agents.

You can still lodge, vary and revise on your client's behalf through your preferred electronic channel.

For more information see ATO and the myGov Inbox.

Activity statement lodgment notifications

If your client lodges their own activity statements, we can send them an email reminder 21 days before the due date.

To enable your client to receive notifications complete the following steps in Online services for agents:

- Select a client
- Select **Profile** then **Communication preferences**.
- Under **Activity statement lodgment notifications**, select **Client**.
- Ensure your client's email address is correct. To check, select the **emails** hyperlink under the **Activity statement lodgment notifications** heading.

Note: You can also update your client's email address by going to **Profile** then **Email addresses** – see Email addresses – Online services for agents.

We no longer issue notifications to agents. However, you can generate on demand reports through Online services for agents and PLS to see a current list of your clients with activity statements and their due dates. These reports will be available after the activity statement generate date.

For more information see Activity statement generate dates.

Lodgment obligation reminders

Your clients are obligated to understand their lodgment and payment due dates.

Paper activity statements and instalment notices should not be used as reminders to prepare, lodge and pay, or as a prompt for clients to make an appointment with you.

Reports are available to show the status of your clients' lodgments.

You can access the **Outstanding activity statement report** through Online services for agents. This report lists all outstanding activity statements for your clients for the current financial year and the previous three years, where you are a:

- tax agent authorised for the client's income tax or activity statement account
- BAS agent authorised for the client's activity statement account.

You can access the **Activity statement lodgment report (ASLRPT)** through the practitioner lodgment services. This report:

- provides a list of activity statements that have not been lodged
- also allows you to filter by form type.

Here are some other ways you can create reminders about due dates:

- **Check Online services for agents** – the client summary page has a 'for action' summary of your client's lodgment and payment obligations.
- **Generate dates and lodgment due dates** – refer to activity statement generate dates and the lodgment and payment due

dates to set up your own reminders.

- **Create calendar events** with your smartphone, tablet, email or other software. You can do this through **Key dates** on the ATO app.
- **Create spreadsheets** with details of your clients' activity statement lodgment and payment due dates.

See also

- Reports and forms – Online services for agents
- Activity statement client report

Back to contents

QC 39708

Electronic refunds

Most client refunds need to be sent by electronic funds transfer into the Australian financial institution accounts.

Last updated 10 September 2026

The fastest, most secure way for your clients to receive refunds is through electronic funds transfer (EFT) into an Australian financial institution account. Financial institutions include banks, building societies and credit unions.

You can add or update your clients financial institution details (FID) using:

- the practitioner lodgment service (PLS)
- Online services for agents by selecting the client then **Profile** and **Financial institution details (FID)**.

We recommend you check the account information for your client each time you lodge. This will prevent refunds going to a wrong account.

Using your trust account

Depending on arrangements you have with your clients, refunds can be deposited directly into their accounts, or into your trust account on their behalf.

The Electronic funds transfer report (EFTRS) is available in the practitioner lodgment service (PLS) and can help you reconcile your trust account.

To receive the report through PLS, add the report to your subscription and provide us with details of your trust account through your software.

If you are unable to forward the refund to your client, you should return the refund to us. You will need to use the same lodgment reference number as the original refund so we can correctly identify the refund belongs to your client.

Return the refund to:

Electronic funds transfer (EFT) to ATO Deposit Trust Fund

Bank:	Reserve Bank of Australia
BSB:	093003
Account number:	310362
Account name:	ATO Deposit Trust Fund
Reference:	Lodgment reference field number

You can obtain the lodgment reference field number from the original refund. The lodgment reference field number will be shown on your client's bank statement.

For more information, see:

- PLS user guide - reports
- The Tax Practitioners Board – Code of Professional Conduct – Holding money or other property on trust

No account available

We understand there may be circumstances when a client may not be able to provide account details. If this is the case, and you cannot provide your own trust account details, you can phone us on **13 72 86** for help. Find the Fast Key Code in the Registered agent phone line so you can key ahead when you phone us.

Clients who have to pay tax

If an assessment results in an amount owing, we will issue a notice of assessment providing details on how to pay.

You can make the payment for your client or set up a payment plan using Online services for agents. Our existing debt-collection practices continue to apply.

QC 39709

False or misleading statement notifications

New Code of Professional Conduct obligations will apply to all registered agents from 1 July 2025.

Last updated 24 July 2025

Changes to the Code of Professional Conduct

Recent changes to the Code of Professional Conduct (the Code) will apply to all registered agents from 1 July 2025, after previously only applying from 1 January 2025 to registered agents with more than 100 employees.

Changes to the Code include new obligations for registered agents relating to false or misleading statements.

Under those obligations, registered agents may be required to notify the ATO that a false or misleading statement has not been corrected (when **all** the conditions of section 15 of the legislative instrument have been satisfied). You can find more information on what you are

required to do under the Code and when it will apply to your circumstances in the Tax Practitioners Board's (TPB) guidance materials:

- Information sheet on False or misleading statements
- False or misleading statements factsheet (PDF, 208KB)
- Code Determination guidance – false or misleading statements webinar

Your obligation to notify us will apply only to certain false or misleading statements made on or after the new Code obligations take effect (1 January 2025 for large firms and 1 July 2025 for smaller firms).

How to notify us

We are currently finalising a secure inbound channel for registered agents to make a **False or misleading statement notification**, which we expect will be available shortly. We will then update this page to provide information on when you are required to make a False or misleading statement notification to the ATO, and step-by-step instructions on how to send us your notification.

We have made an interim solution available if you need to make a notification prior to our inbound channel being available.

Refer to the TPB's Information sheet to determine whether you are required to notify us. Your obligation to notify the ATO about a false or misleading statement will only apply in very limited circumstances.

Send your notification through Practice mail to the Tax practitioner assistance service using the following steps:

Step 1: Download the Tax practitioner assistance form (PDF, 204KB)

- To download this form to your computer, right click and select **Save target as** or **Save link as**.
- Always use the **Save form** button in the form to save the request.

Step 2: Complete the form with the following information:

- Section A – your contact details
- Section B – your client's full name and TFN or ABN. Do not include client details in any other field of the request (they will **only** be

included in this section)

- Section C
  - Type **False or misleading statement notification** at question 8.
  - You do not need to provide any additional information about the false or misleading statement, such as why you believe the statement is incorrect or what it should be corrected to, or details about the underlying transaction or arrangement.
  - Confirm you have advised the client that the statement should be corrected, and you are not reasonably satisfied they have done so.
  - Do not complete question 9.

Step 3: Select the Practice mail topic: **General questions, problems, and help**.

Step 4: Select the subject **Submit Tax Practitioner Assistance Request Form**.

Step 5: Select the enquiry type **I am enquiring on behalf of practice.** Do not include client details in any field of the request (they will **only** be included at Section B of the Tax Practitioner Assistance form).

Step 6: Type **False or misleading statement notification** in the Message box.

Step 7: Attach your *Tax practitioner assistance form* to the Practice mail message.

Step 8: Submit request.

QC 105138

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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